



EUROSAI

Working Group on
Environmental Auditing

EUROSAI WGEA Progress Report June 2010 – March 2011

The completed and ongoing activities are actions for implementing the work plan and to achieve the five strategic goals of EUROSAI WGEA. These are:

1. Facilitate concurrent or coordinated environmental audits by SAIs in Europe
2. Encourage the SAIs in Europe to initiate and implement audits within the area of climate change
3. Develop methodology in the area of environmental auditing, and build the capacity of SAIs in terms of new methodology for environmental auditing
4. Identify and develop governance practices and organisational structures to ensure the ongoing and effective functioning of EUROSAI WGEA
5. Establish coordinated and effective processes in the area of environmental auditing between EUROSAI's working groups, INTOSAI's working groups and other relevant organisations and institutions.

The activities are reported according to the strategic goals.

Members of the EUROSAI WGEA

Goal 4 *Identify and develop governance practices and organisational structures to ensure the ongoing and effective functioning of EUROSAI WGEA*

Goal 5 *Establish coordinated and effective processes in the area of environmental auditing between EUROSAI's working groups, INTOSAI's working groups and other relevant organisations and institutions*

As of 1 March 2011, the EUROSAI WGEA comprises of 44 member SAIs.

The EUROSAI WGEA Work Plan

Goal 4 *Identify and develop governance practices and organisational structures to ensure the ongoing and effective functioning of EUROSAI WGEA*

The revised version of the EUROSAI WGEA Work Plan for 2008-2011 was approved during the annual EUROSAI WGEA meeting in the Netherlands in October 2010.

The secretariat is drafting a new plan for 2012-2014. It will be presented to and finally adopted by the 9th EUROSAI WGEA meeting in Sweden October 2011.

The EUROSAI WGEA Steering Committee

Goal 4 *Identify and develop governance practices and organisational structures to ensure the ongoing and effective functioning of EUROSAI WGEA*

Since June 2010 two Steering Committee meetings have been organised, one in connection with the annual EUROSAI WGEA meeting in the Netherlands October 2010 and one telephone conference in February 2011. The following SAIs are members of the Steering Committee; the European Court of Auditors, the Accounts Chamber of the Russian Federation, the Accounting Chamber of Ukraine, the Netherlands Court of Audit, the Supreme Audit Office of the Republic of Poland, the Office of the Auditor General of

Sweden, the Court of Audit of Slovenia, INTOSAI WGEA and the Office of the Auditor General of Norway (Chair of EUROSAI WGEA).

EUROSAI WGEA Annual Meeting

Goal 3 *Develop methodology in the area of environmental auditing, and build the capacity of SAIs in terms of new methodology for environmental auditing*

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The 8th EUROSAI WGEA meeting in the Netherlands, October 2010

Together with the Netherlands Court of Audit, the secretariat has prepared, conducted and follow up the 8th EUROSAI WGEA meeting. A meeting report is made and distributed. Meeting material, presentations and the meeting report are available at the EUROSAI WGEA website:

<http://www.eurosaiwgea.org/Activitiesandmeetings/AnnualEUROSAIWGEAmeetings/2010TexeltheNetherlands/Pages/default.aspx>

The 9th EUROSAI WGEA meeting in Sweden, October 2011

The secretariat has started to plan the annual EUROSAI WGEA meeting 2011 together with the host, the Swedish National Audit Office. The meeting is planned to be held in October 2011. Transport related environmental issues is the main environmental topic and auditing of the 3 E's (Economy, Efficiency and Effectiveness) in environmental auditing is the audit related topic. The secretariat is exploring the possibility for organising a relevant one-day seminar in connection with the annual meeting.

EUROSAI WGEA Website

Goal 5 *Establish coordinated and effective processes in the area of environmental auditing between EUROSAI's working groups, INTOSAI's working groups and other relevant organisations and institutions*

The new website (eurosaiwgea.org) is maintained, information from members and the secretariat is continuously posted on the website. A technical upgrade of the website was completed early 2011 and an RSS-feed is being added as a new functionality on the website.

EUROSAI WGEA Cooperative audits

Goal 1 *Facilitate concurrent or coordinated environmental audits by SAIs in Europe*

Goal 2 *Encourage the SAIs in Europe to initiate and implement audits within the area of climate change*

Goal 3 *Develop methodology in the area of environmental auditing, and build the capacity of SAIs in terms of new methodology for environmental auditing*

Cooperative Audit on Protection of the Black Sea against Pollution

In June 2010 the Accounting Chamber of Ukraine, as the Audit Coordinator, organised an Expert Team Meeting for the Coordinated Parallel Audit. SAIs of Georgia, Romania, the Russian Federation and Turkey attended the meeting and reported on the status of their national audits and discussed issues related to the preparation of the Joint Audit Report.

In October 2010 the second Expert Team Meeting for Coordinated Parallel Audit of Protection of the Black Sea against Pollution was held in Turkey. The meeting was attended by representatives of all participating SAIs and an invited guest from the Commission of the Protection of the Black Sea against Pollution.

A new meeting is being planned for early 2011 in order to approve the Joint Report before its formal signing.

The Joint Audit Report will be presented in June 2011 at the VIII EUROSAI Congress in Portugal.

The cooperative audit on Adaptation to Climate Change

The secretariat has followed up the initiative regarding a cooperative audit on adaptation to climate change. A first meeting, with participants from the interested SAIs, was organised during the annual EUROSAI WGEA meeting in the Netherlands in October. In February 2011, a kick-off meeting will be organised in Oslo. Nine European SAIs have indicated their interest in the project and will attend the kick-off meeting. The project will utilize lessons learned from other cooperative audits, e.g. the *European and global climate audits*, INTOSAI WGEA studies and guidelines guides e.g. *Cooperation between SAIs: Tips and Examples for Cooperative Audits* and *Auditing Government Response to Climate Change*.

EUROSAI WGEA activities on lessons learned

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Survey

In early autumn 2010 the Secretariat conducted the annual survey among its members. In December 2010 the summary of the survey was finalised and posted on the password protected area of the website.

Evaluation

A summary of the participants' evaluation of the 8th EUROSAI WGEA meeting was included in the report from the meeting. A further report, summing up lessons learned from the 8th annual meeting in the Netherlands, has been prepared and the conclusions have been shared with the host for the next annual meeting.

EUROSAI WGEA members' expertise

For the benefit of exchange of knowledge and expertise among SAIs, the Secretariat has mapped different SAIs' areas of expertise and prepared a database on the outcome. The database is available on the password protected area of the EUROSAI WGEA website. (<http://www.eurosaiwgea.org/Resources/EUROSAIWGEAmemberexpertise/Pages/EUROSAIWGEAmemberexpertise.aspx>)

EUROSAI WGEA activity on use of external experts in audit activities

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The secretariat has collected information on SAIs' use of external experts in environmental audits as well as expert institutions relevant to environmental auditing. The information is available on our password protected website.

(<http://www.eurosaiwgea.org/Resources/Expertise/Pages/default.aspx>)

Governance, communication and cooperation strategy

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The II Meeting of EUROSAI Task Force on The Audit Of Funds Allocated To Disasters And Catastrophes

On June 24-25, 2010, the Accounting Chamber of Ukraine hosted the II Meeting of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes. The SAI of Norway, as chair of the EUROSAI WGEA, attended the meeting as an observer of the Task Force.

Sub– target groups – the Nordic countries and the Mediterranean region

Two sub-target group sessions, for the Mediterranean and the Nordic regions, were organised during the 8th EUROSAI WGEA meeting. As a follow up on the Mediterranean session the chair of EUROSAI WGEA, Mr Kosmo, and the State Auditor General of Slovenia, Dr Slotes, the coordinator for the Mediterranean sub target group, have sent a joint letter to the heads of SAIs in the Mediterranean region. The aim was to encourage the SAIs to take part in activities aiming at increasing cooperation and exchange of knowledge among the SAIs in this region. In addition, the Mediterranean SAIs have been informed about the upcoming activities of the adaptation audit.

EUROSAI Governing Board

In November 2010, the EUROSAI WGEA chair presented the EUROSAI WGEA progress report from June 2009 to November 2010 at the XXXVI EUROSAI Governing Board meeting.

XX INCOSAI

The EUROSAI WGEA secretariat contributed with information to Mr Kosmo's speech and reflections, delivered during the XX INCOSAI session on "Environmental Auditing and Sustainable Development. The information provided was based on inputs and reflections from EUROSAI WGEA members on future challenges in environmental auditing, globalisation of environmental policy and the SAIs' roles in auditing climate change issues, and impact of environmental audits at the international level.

VIII EUROSAI Congress, 2011

In May 2011 the VIII EUROSAI Congress will be organised in Portugal. The EUROSAI WGEA is preparing a report presenting its' activities since the EUROSAI congress in Krakow, Poland in 2008.

Seminars

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Training seminar on sustainable energy (Goal 1, Goal 2 and Goal 3)

On the day prior to the 8th EUROSAI WGEA meeting in the Netherlands, the EUROSAI WGEA secretariat organised a training seminar for its members on auditing sustainable energy. The Supreme Audit Office of the Czech Republic had developed and delivered a training course based on the INTOSAI WGEA guide on auditing sustainable energy. Approximately 40 persons attended the seminar.

Seminar on auditing waste (Goal 1, Goal 2 and Goal 3)

The secretariat is preparing a seminar on auditing waste management to be organised in Oslo, Norway, 3-4 May 2011. The seminar will focus on exchange of experiences and sharing of knowledge. Two separate workshops will be held, one on *Waste management* in general (management systems, household, recycling, packaging, landfill, etc) and one on *Hazardous, radioactive and medical waste*.

Communication

Goal 5 *Establish coordinated and effective processes in the area of environmental auditing between EUROSAI's working groups, INTOSAI's working groups and other relevant organisations and institutions*

EUROSAI WGEA Newsletter

Two issues of the EUROSAI WGEA Newsletter have been prepared and distributed to the members (June and December 2010).

Articles and news briefs

During the reporting period, the secretariat has contributed to the EUROSAI Magazine, the INTOSAI WGEA Newsletter (Greenlines) and the EUROSAI Newsletter.

Conducted and ongoing audits

Goal 1 *Facilitate concurrent or coordinated environmental audits by SAIs in Europe*

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Audits reported by European SAIs to INTOSAI during the second half of 2010 are uploaded on the EUROSAI WGEA website.

Upcoming activities

EUROSAI Training Committee (ETC)

In March 2010 the EUROSAI WGEA secretariat will attend the XVIII EUROSAI Training Committee meeting.