

THE UNITED REPUBLIC OF TANZANIA



NATIONAL AUDIT OFFICE

AFROSAI WGEA PROGRESS REPORT FOR 2010/2011

October, 2010

1. Introduction

AFROSAI Working Group on Environmental Auditing (WGEA) has been instrumental in encouraging SAIs to conduct audits of environmental issues and programs and in helping them build the capacity to do so. The practice of environmental auditing is now common in many African Supreme Audit Institutions (SAIs). Since 2007, when Tanzania assumed the role of coordinator of AFROSAI WGEA, many environmental audits have been conducted, encompassing all types of audit: regularity (financial and compliance) and performance.

To guide its efforts, the regional AFROSAI WGEA prepares an overall work plan every three years, according to established INTOSAI procedures. These work plans are approved by AFROSAI WGEA assembly. The developed work plan addresses all the issues which have been covered in the overall WGEA work plan. The goals and activities included in this work plan are intended to respond to the range of needs of AFROSAI members, recognizing their respective levels of development.

2. The WGEA's 2011 - 13 Work Plan

This work plan is designed to help the AFROSAI realize its vision and fulfill its mandate. For 2011-13, the WGEA has established three goals and associated actions, which are described in the following sections. Each proposed action requires a SAI to act as overall project leader.

AFROSAI-WGEA has decided to adopt a “central theme” for this work plan period in order to focus on the training of auditors on environmental related issues, enhancement of communication among AFROSAI member countries and to conduct coordinated or joint environmental audits by AFROSAI members.

A central theme however does not preclude or restrict other topics of interest or proposed actions. Previously, some AFROSAI member countries had a central theme in their audits i.e. Solid Waste Audit which involved 5 different countries in the region, namely Ethiopia, Ghana, Kenya, Mauritius and South Africa.

3. Central themes for audit

For 2011-13, the AFROSAI-WGEA the following areas were adopted as our central themes for audit:

- Water;
- Air pollution;
- Mining;
- Fisheries;
- Forestry;
- Biodiversity;
- Waste management; and
- Climate change
- Impact of Tourism in Wildlife conservation

These areas are arguably the most important environmental, social, economic and political challenges facing mankind today in our region. Few countries are immune from their effects.

4. 2011-2013 Goals and Actions

The 2011-2013 work plans has the following three goals:-

Goal 1:

- Introduce, expand and facilitate regional joint and coordinate audits
- Facilitate concurrent, joint, or coordinated environmental audits by SAls, at regional level.

ACTIONS TAKEN BY OCTOBER 2010

- The regional coordinator (SAI Tanzania) encouraged AFROSAI-WGEA members to design and conduct coordinated audit (or audits) at the regional level. Such audits would address regional issues, such as waste management, deforestation, water management, or nature protection.
- During the AFROSAI-WGEA meeting in Guilin, China in June 2010(was a business meeting within the INTOSAI Assembly) It was decided that SAls in the region jointly undertakes an environmental audit on the impact of tourism on wildlife conservation. Member countries were requested to volunteer to be project leaders and members of sub- committee to the proposed project. SAI-Ethiopia volunteered to become the Project Leader. It was further agreed that

SAI-Tanzania was to send the Terms of Reference in this regard to the SAI of Ethiopia.

- Suggestions were made on the joint audit by the Eastern African countries i.e. Tanzania, Kenya, Uganda, Rwanda and Burundi to embark on a joint environmental audit on Lake Victoria basin - project leader to be SAI of Tanzania and this project is in progress.
- Joint Environmental Audit on Lake Tchad headed by SAI- Tchad is also in progress. (SAIs involved in this project to be known later)
- Terms of Reference to start the environmental audit on the impact of tourism on wildlife conservation was sent to SAI Ethiopia by SAI of Tanzania and the SAI of Ethiopia has come up with a report which is going to be presented in the meeting.
- The AFROSAI- WGEA first annual meeting

Goal 2:

- **Building the regional capacity in Environmental Auditing by conducting training**
- **Maintain and enhance the dissemination and exchange of up-to-date information on, and training in, the techniques of environmental auditing among SAIs.**

ACTIONS TAKEN BY OCTOBER 2010

- The first AFROSAI -WGEA annual meeting was held in Arusha, Tanzania from 3rd - 7th October, 2011. During the meeting 15 SAIs Participated in the meeting. Resolutions of this meeting will be discussed later.
- Concerning training, the meeting agreed that an advanced Environmental Audit course should be conducted in the region during the AFROSAI-WGEA - 3 year work plan. (2011-2013).
- Training on auditing forestry was delivered by INTOSAI-WGEA and IDI to five AFROSAI Countries
- Environmental Training Course in Forest - a good number of African countries (SAIs) in different dimensions are participating in this course which is being managed by IDI.

- Develop a training “module” on the identified topics for delivery and dissemination at planned meetings of the regional working group on Environmental auditing. Currently WGEA is has developed and online course on auditing Climate change, training module on auditing environmental impact of mining

Goal 3:

- **Increase cooperation between the AFROSAI - WGEA and international organizations**
- **Increase cooperation between the AFROSAI-WGEA members.**

ACTIONS TAKEN BY OCTOBER 2010

EUROSAI-WGEA ANNUAL MEETING

SAI- Tanzania being the chair of AFROSAI- WGEA represented the region in the EUROSAI-WGEA meeting which was held in Texel, the Netherlands, during the period 5-7 October, 2010. 65 representatives from 30 SAIs participated. During the meeting the SAI of Tanzania made a presentation on Environmental Audit on Lake Victoria Basin. The meeting further discussed on the following:-

- Introduction to the INTOSAI-WGEA Guide on Sustainable Energy,
 - Potential Impacts of Environmental Audits, and
 - Experience and information sharing market.
2. Involvement of international organisations in the AFROSAI-WGEA was realized during the first meeting by the attendance of UNEP representative Dr. Arnold and Mr. Sacha from GIZ.

Also during this meeting experts from Ministry Environment Tanzania attended

3. XX INCOSAI-SOUTH AFRICA-27 November, 2010

- During this meeting Tanzania SAI submitted before the AFROSAI assembly business meeting the resolutions agreed in Guilin China at the 13th INTOSAI-WGEA held in June, 2010. The Tanzania SAI was also able to highlight the contents of the AFROSAI-WGEA work plan for 2011-2013. The Chair of the meeting requested the document to be translated into Arabic and French

languages by the AFROSAI Secretariat in South Africa. The document is with the AFROSAI Secretariat ready for translation.

- During the INCOSAI Sessions, members of the community witnessed the adaptation of 5 approved Guidelines two of which were prepared by SAIs from Africa this includes: Guideline on Auditing Fisheries-SAI South Africa, and Guideline on Auditing Mining -SAI Tanzania.

4. 10th Meeting of the Steering Committee (SC10)

This meeting was held in Marrakech, Morocco from 8th -11th March, 2011. Tanzania-SAI being a member of the Steering committee attended this meeting. Key issues which came under discussions included the following:

- Approval of the 2011-2013 INTOSAI - WGEA Work Plan which involved:
 - Land use/land management practices in environmental perspectives-research project,
 - Environmental data research project,
 - Environmental and sustainability reporting-research project.
 - Environmental issues associated with infrastructure-research project
 - Impact of tourism on wildlife conservation-research project
 - Training Modules-Forests and Mining.
- The Work plan of the AFROSAI WGEA- 2011 - 2013 was presented at the INCOSAI Assembly in Johannesburg at the AFROSAI business meeting in November 2010. This is where the document was approved.
- Following the approval, the chair of the AFROSAI meeting instructed the AFROSAI-E Secretariat to pursue the translation of the document into French and Arabic languages.
- AFROSAI WGEA chair i.e. SAI Tanzania had already sent the document to the secretariat in Pretoria South Africa for the translation.

THE WAY FORAWRD

1. SELECTION OF NEW CHAIR OF AFROSAI- WGEA AFTER TENURE

- SAI of Tanzania has been a chair of AFROSAI WGEA since 2007, its term ends in 2013. Therefore there is a need to start looking for the heir. This agenda to be critically discussed during the second annual WGEA.

2. NEXT ANNUAL WGEA MEETING

To be incorporated later

3. RESOLUTIONS OF 2011 AFROSAI WGEA MEETING

To be incorporated later