



INTOSAI
Working Group
on Environmental
Auditing

ARWTEA

***The ARABOSAI WTEA
Annual Progress Report***

The most prominent (ARWTEA) activities are represented in the following :

First : Achievements of the ARABOSAI WTEA taken place along the span starting from its 2nd meeting till the 3rd one.

Secondly : Following up the execution of the ARABOSAI WTEA plan for the period 2010-2012.

Thirdly: the ARABOSAI WTEA participation in the activities of the INTOSAI WGEA.

First : The Achievements of ARABOSAI Working Team of Environmental Auditing(ARWTEA) from its second to its third meetings:

The achievements of ARWTEA from its second to its third meetings include the following issues :

The First Theme : The Results of Analyzing ARWTEA's First Survey:

The Central Auditing Organization (CAO) of Egypt has prepared the results of analyzing ARWTEA's first survey which were presented during the Third ARWTEA Meeting held in Tunisia in April 2011. The ARWTEA members discussed the contents of this presentation and drew up some recommendations concluded from the results of analyzing the survey. Such results were approved by the ARWTEA members who also advised publishing them on the ARWTEA home page on the ARABOSAI website after being adopted by the ARABOSAI Governing Board in its next meeting.

The Second Theme : SAIs' Experiences in the field of Environmental Auditing on Sanitary and Industrial Drainage:

The CAO has prepared indicators for the performance evaluation in the field of sanitary and industrial drainage , which were presented during ARWTEA's Third Meeting held in Tunisia in April 2011 . After discussions by ARWTEA members , such indicators were approved , and then added to ARWTEA's achievements . ARWTEA members also advised the publication of these indicators on the home page of ARWTEA on the ARABOSAI website after being adopted by the ARABOSAI Governing Board in its next meeting .

The Third Theme : Performance Evaluation Indicators in the field of Solid Wastes:

The SAI of Kuwait prepared the performance evaluation indicators in the field of solid wastes . Such indicators were presented during ARWTEA's Third Meeting and discussed by the ARWTEA members who concluded that the SAI of Kuwait is to revise them in light of the discussions held and the drawn up remarks in order to be re-presented and re-discussed in the next ARWTEA meeting , as demanded by the Kuwaiti SAI representative .

The Fourth Theme : Performance Evaluation Indicators in the field of Sustainable Development :

The SAI of Tunisia has prepared the performance evaluation indicators in the field of sustainable development which were presented during ARWTEA's Third Meeting. The experience of the SAI of Tunisia in the field of auditing sustainable development was also presented. ARWTEA members discussed the content of the presentation and agreed upon asking the ARABOSAI member SAIs to provide the Tunisian SAI with their field experiences that contain :

- Environmental performance evaluation indicators in the field of auditing sustainable development .
- Practical and field experiences in the field of auditing sustainable development provided that they should demonstrate the scope of the auditing mission , the year of its achievement , its relevant audit objectives , the standards applied as well as the report's remarks.

The Fifth Theme : Promoting ARWTEA's Home Page :

The SAI of Tunisia has developed the ARWTEA's home page on the ARABOSAI website in light of the suggestions previously mentioned during ARWTEA's Second Meeting held in Cairo in May 2010 . Such an issue was also discussed by ARWTEA members during its third meeting held in Tunisia in April 2011. After discussions, the remarks and suggestions regarded by ARWTEA members as being necessary for promoting and updating the ARWTEA home page on the ARABOSAI website which consequently avails a widespread benefit for ARABOSAI members , were noted . Some amendments were also made on the web page due to ARWTEA members' suggestions .

The sixth theme : the ARABOSAI WTEA Participation in the INTOSAI WGEA

Activities:

1- The ARWTEA Participation in Translating the guidances on the Work Plan of the INTOSAI WGEA 2008-2010:

It has been agreed , during the 2nd Meeting of the ARWTEA held in Cairo in May 2010, that the member SAIs commence translating the guidances on the work plan of the INTOSAI WGEA along the period 2008-2010 , once they are approved by the 20th INCOSAI held in South Africa during November 2010, as such :

- Auditing the Government Response to Climate Change (SAI of Jordan).
- Auditing Sustainable Energy (SAI of Egypt and the SAI of Palestine)
- Auditing Mining (SAI of Oman).
- Auditing Sustainable Fisheries Management (SAI of Kuwait).
- Natural Resource Accounting (SAI of Tunisia)
- Auditing Forests (SAI of Jordan and SAI of Palestine)

The following translations have been sent to the chairmanship of the ARWTEA:

- Auditing Sustainable Energy (the first four chapters – SAI of Egypt)
- Auditing Mining (the full translation – SAI of Oman)
- Auditing Sustainable Fisheries Management (the full translation –SAI of Kuwait)
- Auditing Forests (the first and second chapters – SAI of Jordan).

After reviewing and discussing all the relevant remarks , the (ARWTEA) has recommended the approval of the two guidances on "Auditing Sustainable Fisheries Management" and "mining" . It also recommended that all translations that are wholly finalized are to be uploaded on the page of the ARWTEA on the ARABOSAI website after being adopted by the ARABOSAI Governing Board.

2- Contributions of the SAI of Egypt , as the ARABOSAI EA Regional Coordinator , to the INTOSAI Activities:

During the 3rd Meeting of the ARWTEA held in Tunisia in April 2011, contributions of the SAI of Egypt , as being the ARABOSAI EA regional

coordinator , to the INTOSAI activities have been presented covering the span from the second till the third meeting of the team such as follows:

- A report on attending the INTOSAI WGEA XVII meeting held in China during June 2010.
- A report on attending the 10th Meeting of the INTOSAI WGEA Steering Committee held in Morocco during March 2011.

3- Contribution of The ARABOSAI WT to the Work Plan of the INTOSAI WGEA (2011-2013).

• Discussing the current status of the guidance on "Auditing Water Issues":

During the 2nd Meeting of the ARABOSAI WTEA held in Cairo in March 2010, it has been agreed upon the participation of all members of the ARWTEA in preparing the guidance on auditing water issues . The current status of the guidance was discussed with all its relevant aspects , its objectives , scope , as well as themes proposed for the participation of the ARWTEA members , among which they select the following :

- Availability of the drinkable water (both the SAIs of Egypt and Iraq).
- Quality of surface water including rivers, lakes and other surface waters (the SAI of Egypt).
- Fisheries (the SAI of Kuwait).
- The theme of Draught (The SAI of Jordan).
- The theme of how adequate are the available data related to water in order to take effective decisions concerning policies (the SAI of Tunisia).
- The SAI of Palestine asked for more time to choose one of the proposed themes.

• Reviewing and Discussing the Status of the Guidance of " Fraud and Corruption in Environmental Auditing "

The Central Auditing Organization (CAO) of Egypt participates as being the Chair of the INTOSAI WG on Fight against Corruption and Money Laundering , in the subcommittee entitled to prepare the guidance on how to involve issues of

fraud and corruption when performing environmental auditing and natural resource management .

During the 3rd Meeting of the ARWTEA held in Tunisia in April 2011, the structure of the guidance , its objective and the current status of its draft up till the end of March 2011 , have been presented . The CAO called upon the ARABOSAI member SAIs to provide it with their experiences in this respect .

Reviewing and Discussing the current status of "Preserving the Wild Life and Tourism research":

The CAO participates in the subcommittee assigned to prepare the research project on " Preserving Wild Life and Tourism" , and during the proceedings of the 3rd Meeting of ARWTEA the objectives , scope and proposed features of the research paper were discussed . It was agreed upon revising the research plan , and changing the research title to be " The Impact of Tourism on Preserving Wild life" . The CAO asked all ARABOSAI member SAIs to furnish it with their experiences in this respect.

The Seventh Theme: Issues at the Sideline of the Meeting:

During the 3rd meeting of the ARWTEA held in Tunisia , the SAI of Tunisia has offered to translate the International Environmental Standards and the SAI of Iraq offered to take part in such a process of translation, with a view to being benefitted from by all ARABOSAI member SAIs and the WTEA agreed upon that.

Second : Following up the implementation the ARWTEA work plan 2010-2012:

1- Indicators of environmental performance evaluation in field of sustainable development :

The Tunisian SAI is currently revising the indicators of evaluating performance in the field of sustainable development in the light of field experiences of ARABOSAI member SAIs.

2- Indicators of evaluating environmental performance in field of auditing solid wastes:

The ARWTEA chair addressed the SAI of Kuwait on August 4, 2011 to demonstrate the status of redrafting the indicators of evaluating environmental performance in field of auditing solid wastes.

Third : following up – the Participation of the ARWTEA in Activities of the INTOSAI WGEA:

1- The ARWTEA contribution to the translation of the guidances on INTOSAI WGEA Work Plan 20008-2010.

- The ARWTEA chair addressed the SAI of Jordan on 7/8/2011 to clarify the status of translating the guidances on "Auditing Climate Change".

The Chair of ARWTEA has received an e-mail dated 14/8/2011 from the Jordanian SAI informing that the translation is underway and it will soon provide us with the complete translation.

- The Chair of ARWTEA addressed the SAI of Palestine on 14/8/2011 to clarify the status of translating the guidance on " Auditing Sustainable Development" and the guidance on " Auditing Forests "
- The Chairman of the ARWTEA called upon the Tunisian SAI on 14/8/2011 to clarify the current status of translating both guidances on the " Natural Resource Accounting " and on " WTEA International Standards".

2- The contribution of the guidance on the work plan of the WGEA (2011-2013) :

- **The Current status of the guidance on "Water Issues"**
 - The SAI of Egypt (CAO) is currently formulating the draft of the general framework for the theme " Availability of the Drinkable Water " . Also, the chairmanship of ARABOSAI WTEA called upon the Iraqi SAI on 7/8/2011 to clarify the current status of the theme "Availability of Drinkable Water".
 - The CAO of Egypt is formulating a draft for the general framework for the theme," The Quality of Surface water including Rivers, Lakes and other Ground Surface Water ".

- The Chairman of the ARABOSAI called upon the SAI of Kuwait on 7/8/2011 to clarify the current status of the theme " Auditing Fisheries "
 - The Chairman of the ARABOSAI WTEA called upon the SAI of Jordan on 7/8/2011 to clarify the current status of the theme "Drought"
 - The Chairman of the ARABOSAI WTEA called upon the SAI of Tunisia on 14/8/2011 to clarify the current status of the theme " Adequacy of data on Water so as to take enlightened decisions on polices ".
 - The Chairman of the ARWTEA called upon the SAI of Palestine on 14/8/2011 to choose one of the water related issues .
- **The current status of the guidance on "Fraud and Corruption in Environmental Auditing".**

The CAO is currently formulating the first draft of the CAO experience in the field of " Fraud and Corruption in Environmental Auditing".

- **The current status of the research on " The Impact of Tourism on Preserving Wild Life"**

The CAO is now revising , in cooperation with the SAI of Swaziland ,the first draft of the third chapter of the paper "The Impact of Tourism on Preserving Wild Life".