### Report of ASOSAI Working Group on Environmental Auditing

(For the 14<sup>th</sup> INTOSAI WGEA Meeting) November 2011, Argentina

Honorable Chairman of INTOSAI WGEA, Ladies and Gentlemen:

It is my honor to report to the INTOSAI WGEA members on the work of the ASOSAI Working Group on Environmental Auditing (WGEA) since the 13th INTOSAI WGEA Meeting in Guilin China, 2010.

# 1. The 3rd survey on environmental auditing within ASOSAI community

In February 2011, National Audit Office of China (CNAO) as the Chair of ASOSAI WGEA, conducted the 3rd survey on environmental auditing. The survey aimed at understanding and practices of cooperative environmental audit within ASOSAI and collecting ideas for future cooperative audit plans. Till the end of May, replies from 27 SAIs have been received. The WGEA appreciates very much the active cooperation of all the participating SAIs. The response indicates that our Asian countries paid much more attention to the environmental auditing and gave positive support to the work of the WGEA, which serves as a very good basis for the WGEA to conduct further activities.

The results of questionnaire showed that those SAIs have adequate

knowledge about cooperative environmental audit, however, only some of them have experience of doing such audits. At present, only SAIs of China, India, Korea and Malaysia have conducted cooperative environmental audit, and the fields of cooperative environmental audit are limited as trans-country forest protection, the control and prevention of sand-storm, etc. There is a general understanding among Asian Community that the way of parallel audit is more suitable, meanwhile the challenges of language and technology are faced to conduct cooperative environmental audit. INTOSAI WGEA encourages regional working groups to actively carry out cooperative environmental audit, the ASOSAI WGEA also call for those SAIs who have conducted cooperative environmental audits to share relevant experiences with others SAIs so as to promote cooperative environmental auditing in Asia.

#### II. The 2010-2013 Work Plan of ASOSAI WGEA

In accordance with the terms of reference of ASOSAI WGEA, the 2011-2013 Work Plan of ASOSAI WGEA was drafted on the basis of the 2011-2013 Work Plan of INTOSAI WGEA and the 2011-2015 Strategic Plan of ASOSAI. Contents of the plan includes the development of ASOSAI WGEA and its routine work, enhancing the dissemination and exchange of information and experience on environmental auditing, and facilitating cooperation and collaboration on environmental auditing, etc.

The Secretariat had asked the members of ASOSAI WGEA for their opinions on the draft Work Plan, and incorporated the feedback into the final Work Plan.

#### Ill. The Seminar on Environmental Auditing

A China-Russia Joint Seminar on Environmental Auditing was held in Russia in September 2010 as part of the regular work mechanism established between the two SAIs in 2006. Participants from both SAIs discussed a wide range of topics, such as the measures on environmental protection and their corresponding effects, audits of resources and environmental issues. They also explored the possibility of cooperative environmental audits between two SAIs and reached consensus on future cooperation in joint environmental audits.

## IV. The Trans-regional Program on Performance Audit of Environmental Issues in Forestry

The IDI/WGEA Trans-regional capacity building Program on Performance Audit of Environmental Issues in Forestry (2010-2012) was launched in July 2010. 7 Asian countries, namely Bangladesh, Bhutan, China, Indonesia, Malaysia, Nepal and Thailand, are taking part in the Program. At present, "Online Training" (Phase I), a 12-days training in Indonesia (Phase II), on-site audit (Phase III) and Audit Review Meeting in Tanzania (Phase IV)

are all finished.

#### V. The EUROSAI WGEA Meeting

CNAO as Chair of ASOSAI WGEA sent participants to the 8th and 9th Meeting of EUROSAI WGEA in 2010 and 2011. The attendance of such meetings have further enriched our understanding about the activities of EUROSAI WGEA and enhanced our relations and communication with other regional working groups.

For the coming future, the ASOSAI WGEA plans to:

 Further promote the Cooperative Environmental Audit in ASOSAI Community.

Officially start the cooperative environmental audit project between SAI China and Russia. The two SAIs have already conducted the initial communication on cooperative environmental audit on water resource. On the next stage, the two SAIs will discuss the details and officially start the cooperative audit project.

Promote the knowledge sharing and experience exchange on cooperative audit on Forestry. The basic information and relevant experience of the cooperative audit on Forestry conducted by SAI Indonesia and Malaysia will be further distributed within ASOSAI Community through ASOSAI

WGEA website, etc.

- 2. Prepare for the 3rd Meeting and Seminar of ASOSAI WGEA. According to the 2011-2013 Work Plan of ASOSAI WGEA, the above meeting will be held in 2012. The Secretariat has sent the questionnaire regarding the place and topics of the seminar to all members of ASOSAI WGEA for their comments/opinions, and will further consult with relative SAIs to decide the themes and timing of this event. SAI Malaysia has voluntarily to host this event.
- 3. Further enhance the information exchange with various SAIs around the world on environmental audit through ASOSAI WGEA website, etc.

Thank you for your attention!