



EUROSAI

Working Group on
Environmental Auditing

EUROSAI WGEA Progress Report June 2010 – November 2011

Completed and ongoing activities are actions for implementing the EUROSAI WGEA 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 November 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*

A new strategy and activity plan for 2012-2014 was adopted by the 9th EUROSAI WGEA meeting in Sweden in 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 three Steering Committee meetings have been organised, one in connection with the annual EUROSAI WGEA meeting in October 2010, one teleconference in February 2011 and one in connection with the annual meeting in October 2011.

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

The 8th EUROSAI WGEA meeting was organised in October 2010. Approximately 70 people from 30 SAIs attended and discussed among inter alia sustainable energy and impact of environmental auditing. A meeting report is made and distributed. Event documentation 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

In close collaboration with the host SAI, the Swedish National Audit Office, the Secretariat organised the 9th Annual EUROSAI WGEA Meeting in Stockholm. The main environmental topic was transport related environmental issues while the 3 E's (Economy, Efficiency and Effectiveness) in environmental auditing was the audit related topic. Approximately 70 people from 30 SAIs participated.

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 EUROSAI WGEA website (eurosaiwgea.org) is being maintained through continuous website postings of information from members and the secretariat. The website was upgraded in early 2011 and an RSS-feed has been added as a new functionality.

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 October 2010 the second Expert Team Meeting for Coordinated Parallel Audit of Protection of the Black Sea against Pollution was held in Turkey. Representatives of all participating SAIs attended together with an invited guest from the Commission of the Protection of the Black Sea against Pollution. The Joint Audit Report was launched during the VIII EUROSAI Congress in Portugal in June 2011.

The cooperative audit on Adaptation to Climate Change

The Secretariat has followed up on the initiative regarding a cooperative audit on adaptation to climate change. A first meeting, with participants from interested SAIs, was organised during the 2010 Annual EUROSAI WGEA Meeting. In February 2011 a kick-off meeting was organised and in June 2011 a second project meeting. 9 European SAIs participate, i.e. the SAIs of Austria, Bulgaria, Cyprus, European Court of Auditors (ECA), Malta, the Netherlands, Norway, Russia and Ukraine. In addition, the SAI of Hungary serves as an observer. The project's final product will be a joint report based on the participating SAIs'

individual national audit reports. The final joint report is planned released in December 2012/January 2013.

EUROSAI WGEA activities on lessons learned

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Surveys

In order to document environmental auditing priorities among its members and thus identifying topics to be followed up in activities, the Secretariat carries out annual surveys and posts the results on the password protected area of the website.

EUROSAI WGEA Paper on Auditing Waste Management

Waste management is mentioned by SAIs to be one of the most important environmental challenges and audit topics. The EUROSAI WGEA Secretariat has therefore made a review of waste management audits reported by EUROSAI WGEA members in the period 2004-2010. The purpose of the paper is to provide an overview of waste management auditing and an inspiration for SAIs who want to launch an audit on the subject. It supplements the INTOSAI WGEA paper "Towards Auditing Waste Management", published in 2004. The final version of the EUROSAI WGEA paper was presented at the 9th Annual EUROSAI WGEA Meeting.

Governance, communication and cooperation strategy

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

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EUROSAI Governing Board

The EUROSAI WGEA Chair presented EUROSAI WGEA progress reports during the EUROSAI Governing Board meetings in November 2010 and June 2011.

EUROSAI Training Committee (ETC)

The EUROSAI WGEA Secretariat has shared updates of the working group's activities and experiences with the EUROSAI Training Committee.

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

In March 2011 the III Meeting of the EUROSAI Task Force on the Audit of Funds Allocated to Disasters and Catastrophes was held. The aim of the meeting was to summarize and report on performance during 2009-2011, as well as results from conducted cooperative and national audits of the funds released by governments for the prevention and consequences elimination of 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

Sub-target group sessions, for the Mediterranean and for the Nordic region, were organised during the 8th and 9th Annual EUROSAI WGEA Meeting. The purpose of the groups is to share experiences and information, and to allow for networking. As a follow up of the decisions made at the Mediterranean meeting in 2010, a letter to the heads of SAIs in the Mediterranean region was dispatched. The letter was meant to encourage SAIs to participate in activities resulting in increased cooperation and exchange of knowledge with other SAIs in the region. A meeting was also held for the Mediterranean countries attending the EUROSAI WGEA Auditing Waste Management Seminar in Oslo in May 2011. Both sub-target groups organised meetings in connection with this year's annual EUROSAI WGEA Meeting.

XX INCOSAI

The EUROSAI WGEA Secretariat contributed with information to the EUROSAI WGEA Chair's preparation for 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 was organised in Portugal. The EUROSAI WGEA Chair presented the working group's activities since the previous EUROSAI congress in 2008. A booklet containing information on performance, overview of conducted environmental audits in Europe, ongoing and conducted cooperative audits, and a separate chapter on climate related activities, the main thematic topic in the work plan period was distributed.

INTOSAI WGEA

The EUROSAI WGEA Secretariat has worked closely with the INTOSAI WGEA Secretariat and attended the INTOSAI WGEA Steering Committee meeting in March, 2011.

Seminars

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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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 delivered the training course based on the INTOSAI WGEA guide on auditing sustainable energy. Approximately 40 persons attended the seminar. Seminar presentations are available at the EUROSAI WGEA website: <http://www.eurosaiwgea.org/Activitiesandmeetings/OtherEUROSAIWGEAmeetings/Sustainable%20Energy/Pages/Trainingonsustainableenergy.aspx>

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

The Office of the Auditor General of Norway hosted a seminar on auditing waste management in May 2011. 51 participants from 25 SAIs, including three external subject matter experts, participated. Altogether there were 21 presentations, including three delivered by representatives of the EU Commission, the OECD and the Bellona Foundation. The seminar focus was on practical audit issues associated with auditing waste management. During the second day of the seminar there were two separate workshops on general waste management issues and hazardous-/radioactive-/medical waste. Presentations and seminar report are available at the EUROSAI WGEA website:

<http://www.eurosaiwgea.org/Activitiesandmeetings/OtherEUROSAIWGEAmeetings/waste2011/Pages/EUROSAIWGEAseminaronauditingwaste,2011.aspx>

Seminar on Best practice in environmental auditing: Audit evidence and audit criteria in relation to ISSAIs

The Secretariat, together with the Office of the Auditor General of Norway and the Swedish National Audit Office, prepared and carried out a one-day seminar on *Best practice in environmental auditing with a focus on audit evidence and audit criteria in relation to the ISSAIs*. The seminar took place on 10th October 2011, one day prior to the 9th annual meeting. The aim of the seminar was to address and share experiences on issues related to audit evidence and audit criteria in environmental auditing in light of the new ISSAI standards, adopted at the INCOSAI last year.

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 members (December 2010 and June 2011).

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*

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

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

Members of the EUROSAI WGEA Steering Committee

The Office of the Auditor General of Norway (The Chair of EUROSAI WGEA)
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 (The National Audit Office of Estonia)