



Day 2 Parallel sessions #1

Agenda Item Overview

On Wednesday, 9 November, during the last session of the day, work is organised in the form of workshops in 4 parallel sessions, which are organised and led by the SAIs leading the WGEA projects on the sessions' topics. The breakout rooms are equipped with facilities for PowerPoint presentation and flipcharts. The workshops are scheduled for 2 hours.

These sessions are based on the WGEA current projects for developing research papers and guidance materials:

- Auditing water issues
- Environment and sustainability reporting
- Fraud and corruption
- Land use and land management practices

The overall aim of the workshops is mutual cooperation between the authors building up papers and guidance materials and the prospective users. The project leaders will give an update on the development of their undertaking, and every participant will have an opportunity to share one's experiences and be part of the project. The idea is to start discussion among the project team and audience. This exercise is intended to be learning and sharing experience for every party: the project leader, project sub-committee and the audience.

The expected outcome of the workshops is feedback for the project leaders about expectations towards the research paper/guideline as well as suggestions for additions.

Suggested structure of the parallel sessions

a) *Introduction*

Project leaders introduce briefly outline of their research paper or guidance material under development:

- aim of the paper;
- progress so far;
- need for additional information/cases.

b) *SAI experience*

Presentations (max 10 minutes) by SAIs.

c) *Discussion*

The aim of discussion is to obtain an overview of expectations of SAIs towards the research papers and guidance materials under development. SAI representatives are encouraged to explain key problems/issues of concern in their countries, provide information about experience of their SAI, as well as offer potential cases for project papers.

In order to reflect the outcome of the discussion, the project leaders are expected to send 1-2 paragraphs to the chair after the sessions.

Workshop on auditing water issues (USA)

This project is built on the work of the Netherlands Court of Audit "Auditing Water Issues: Experiences of Supreme Audit Institutions", taking into account new information and the rapidly changing circumstances of many countries' water challenges. Specifically, the study aims to (1) examine and discuss critical water problems facing nations around the globe, paying particular attention to emerging issues (such as the implications of climate change on

both the quality and availability of water supplies), (2) describe governments' efforts to respond to these issues, and (3) analyze SAIs' audits and evaluations of their nations' water issues and government programs, focusing in particular on creative and innovative methods SAIs have used to analyze and report on their priority water challenges.

In the workshop the project leader, the SAI of **USA**, will present the project of developing the WGEA guideline and describe the framework and progress so far.

The SAI presentations (a 10 minutes):

- **Argentina** - Auditing key water issues.
- **Bhutan** - Conference paper on 'Water'.
- **Iraq** - Water pollution in Iraq.
- **Mexico** - Integral view of the subject of water, the performance audit approach.
- **New Zealand** - Presentation on NZ audit of management of freshwater quality in lakes and rivers.

Additional case can be found in WG14 Compendium:

- **Ukraine** - Coordinated Parallel Audit of Protection of the Black Sea against Pollution

Following the presentations the project leader will lead a discussion to hear the experiences, views and expectations of the participants.

Workshop on auditing environment and sustainability reporting (Finland)

Similarly to sustainable development, also the concept of sustainability reporting is multifaceted. Usually it refers to a voluntary, sometimes even mandatory, reporting practice followed by organizations, such as a company or a state agency. The emphasis has largely been on reporting only on one aspect of the sustainability – environmental reporting, in part because of the high priority being given to addressing climate change and depletion of natural resources. It also has been easier to reach a degree of political consensus on environmental sustainability than on social sustainability. The starting point of the WGEA project is, however, that environmental issues are only one aspect of sustainability.

In the workshop the project leader the SAI of **Finland** will present the project of developing the WGEA research paper on this topic and describe the framework and progress so far.

The SAI presentations:

- **Australia** - Trends in Australian Public Sector environmental practice and reporting.
- **Poland** - The role of local administration in environment and sustainability reporting.

Following the presentations the project leader will lead a discussion to hear the experiences, views and expectations of the participants.

Workshop on auditing fraud and corruption (Norway)

The main objectives of the guidance material on how to integrate fraud and corruption issues into the auditing of environmental and natural resource management are to make auditors in the environmental and natural resource sectors more aware of the challenges posed by



fraud and corruption in these sectors, to give them an introduction to basic concepts and methods, to provide tips and examples on how to introduce the risk of fraud and corruption into the design of the audit of a particular environmental/natural resource area, and to be a useful reference document for environmental auditors wishing to make further studies in this area.

In the workshop the project leader, the SAI of **Norway**, will present the project of developing the WGEA guideline and describe the framework and progress of the project so far.

The SAI presentations:

- **Ukraine** – auditing Chernobyl Fund
- **Solomon Islands** (presented by Norway) – audit of fisheries
- **India** - Fraud and corruption in environmental issues: experience of SAI India

The project leader will lead a discussion to explore the experiences, views and expectations of the participants.

Workshop on auditing land use and land management practices (Morocco)

SAIs have realised the need to approach problems related to land use. At the origin of various manifestations of land resources degradation, also policies and procedures may have negative effects on environment and sustainable development, mainly because of the overexploitation of resources, uncontrolled urbanization, inappropriate farming, etc.

In the workshop the project leader, the SAI of **Morocco**, will present the project of developing the WGEA research paper and describe the framework and progress so far.

The SAI of **Czech Republic** will present their audit “Funds provided for the improvement of nature and landscape.

Following the presentation the participants are encouraged to discussions their expectations and experiences.