



INTOSAI
Working Group
on Environmental
Auditing

DRAFT
2017-2019 Work Plan

*INTOSAI Working Group on
Environmental Auditing*

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ACRONYMS

<i>AFROSAI</i>	<i>African Organization of Supreme Audit Institutions</i>
<i>ARABOSAI</i>	<i>Arab Organization of Supreme Audit Institutions</i>
<i>ASOSAI</i>	<i>Asian Organization of Supreme Audit Institutions</i>
<i>CAROSAI</i>	<i>Caribbean Organization of Supreme Audit Institutions</i>
<i>EUROSAI</i>	<i>European Organization of Supreme Audit Institutions</i>
<i>IDI</i>	<i>INTOSAI Development Initiative</i>
<i>INCOSAI</i>	<i>International Congress of Supreme Audit Institutions</i>
<i>INTOSAI</i>	<i>International Organization of Supreme Audit Institutions</i>
<i>ISSAI</i>	<i>International Standards of Supreme Audit Institutions</i>
<i>OLACEFS</i>	<i>Organization of Latin American and Caribbean Supreme Audit Institutions</i>
<i>RWGEA</i>	<i>Regional Working Group on Environmental Auditing</i>
<i>SAI</i>	<i>Supreme Audit Institution</i>
<i>PASAI</i>	<i>Pacific Association of Supreme Audit Institutions</i>
<i>UNEP</i>	<i>United Nations Environment Programme</i>
<i>WGEA</i>	<i>Working Group on Environmental Auditing</i>

INTRODUCTION AND BACKGROUND

Over the past twenty years, the INTOSAI 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 Supreme Audit Institutions (SAIs). Over the years, more than 3,500 environmental audits have been conducted.

The 8th Survey on Environmental Auditing showed the value Working Group members continue to draw from the sharing of practice across the Group. Among other things the Survey revealed that the total number of environmental audits conducted by SAIs has increased remarkably and international cooperation of environmental auditing has intensified, exchanging of audit information and audits on Multilateral Environmental Agreements being the main areas of cooperation between SAIs.

This work plan sets out the vision, mandate, goals, and proposed actions of the INTOSAI Working Group on Environmental Auditing for 2017-2019. It has been developed in cooperation with the WGEA Chair and Secretariat (The Audit Board of Indonesia), and the WGEA Steering Committee, drawing on the outcome of the 14th WGEA Steering Committee meeting and the results of the 8th Survey on Environmental Auditing. It has been drawn up for approval by WG members and presentation to all the members of INTOSAI.

The International Organization of Supreme Audit Institutions (INTOSAI)

INTOSAI is the professional organization of Supreme Audit Institutions (SAI) in countries that belong to the United Nations or its specialized agencies. INTOSAI was founded in 1953 and has grown from the original 34 countries to a membership of 191 full members and 4 associated members. As the internationally recognized leader in public sector auditing, INTOSAI issues international guidelines for financial management and other areas, develops related methodologies, provides training, and promotes the exchange of information among members. Within INTOSAI, there are seven regional organizations of SAIs:

- Africa (AFROSAI),
- Arab countries (ARABOSAI),
- Asia (ASOSAI),
- Caribbean (CAROSAI),
- Europe (EUROSAI),
- Latin America and the Caribbean (OLACEFS), and
- The Pacific (PASAI).

Each regional group has its own headquarters and organizes seminars, congresses, and other activities for the SAIs in its region.

Previous WGEA workplan was developed based on INTOSAI Strategic Plan 2011 – 2016. In December 2016, INTOSAI will adopt its Strategic Plan for 2017-2022. The draft plan identifies a number of strategic priorities for the coming years, including advocating for and supporting the independence of SAIs, Contributing to the follow-up and review of the SDGs within the context

of each nation's specific sustainable development efforts and SAls' individual mandates, Ensuring effective development and coordination among standards-setting, capacity development, and knowledge sharing to support SAls and improve their performance and effectiveness, Creating a strategic and agile INTOSAI that is alert to and capable of responding to emerging international opportunities and risks, and Building upon, leveraging, and facilitating cooperation and professionalism among the regional organizations of INTOSAI. The Strategic Plan enumerates its Mission, Vision, and Core Values and identifies four Strategic Goals in the areas set out below.

- *Goal One - Professional Standards,*
- *Goal Two - Institutional Capacity Building,*
- *Goal Three - Knowledge Sharing and Knowledge Services, and*
- *Goal Four – Maximize the Value of INTOSAI as an International Organization.*

INTOSAI WGEA works and activities support all these goals, and in particular Goal Three.

The INTOSAI Working Group on Environmental Auditing (WGEA)

The INTOSAI WGEA was formed during the INTOSAI Congress in 1992. The Netherlands' Court of Audit was the first Chair, and it served in this capacity for nine years. In October 2001, the Office of the Auditor General of Canada began its term as Chair and Secretariat of the Working Group. The SAI of Estonia took over the Chair and the Secretariat in November 2007. The chairmanship to the new Chair, the SAI of Indonesia was given over during the XXI INCOSAI in October 2013.

The WGEA membership started out with 12 countries, and it now has 77 participating members (see Appendix 1), who attend meetings in order to learn from their peers and share their own experience, which makes it the largest INTOSAI working group. Six of seven INTOSAI regions—AFROSAI, ARABOSAI, ASOSAI, EUROSAI, OLACEFS, and PASAI—have established regional working groups or committees on environmental auditing (RWGEA) to support the sharing of practice and the undertaking of collaborative audits within regions. English is the official language of the WGEA.

In 2001, a WGEA Steering Committee was established. It serves as the management committee for the WGEA, emphasizing project management, long term planning, and operational decisions. The Steering Committee currently has seventeen members, including the Coordinators of the Regional WGEAs (AFROSAI –Cameroon, ARABOSAI – Kuwait, ASOSAI – China, EUROSAI – Estonia, OLACEFS – Paraguay, PASAI – New Zealand). In contrast, at full WGEA meetings, the emphasis is on information exchange and learning. Formal document of the Roles and Responsibilities of the INTOSAI WGEA Working Bodies was adopted at the twelfth meeting of the WGEA (WG12) in Doha, Qatar in 2009. The document is available on the WGEA website www.environmental-auditing.org under "About WGEA", "Mission and Mandate".

Overview of past WGEA accomplishments

The WGEA has achieved a lot since it was established in 1992. By the end of 2016, it had

- formed a close cooperation with the Regional WGEAs and supported them;
- developed 31 guidance papers and studies on environmental auditing available on WGEA website under "WGEA Publications".
- developed several training modules (e.g. on biodiversity, climate change, forestry, mining), revised a series of ISSAIs on environmental auditing, updated audit guidance on waste management, conducted two-week training courses on environmental auditing and delivered it also in INTOSAI regions, conducted training on forestry audit and a transregional capacity building programme on cooperative performance audit on forestry;
- cooperated with global training on environmental audit to provide the facilities as well as develop a three-week training course;
- conducted eight surveys on environmental auditing in the entire INTOSAI community;
- increased the profile of the WGEA with external international organizations, e.g. by participating at the World Summit on Sustainable Development (WSSD), UNFCCC sessions of the Conference of the Parties (COP), attending the RIO+20 Conference and organizing a side event, and by developing bilateral relationship with the United Nations Environment Programme (UNEP) also attending meeting hosted by Convention on Biological Diversity (CBD).
- strengthened networks between SAIs, which facilitated the exchange of information, ideas, and experience;
- developed and maintained the WGEA website www.environmental-auditing.org; and
- published the WGEA newsletter Greenlines (electronically).

The WGEA's Continuing Mandate and Long-Term Vision

The WGEA aims to encourage the use of audit mandates and audit methods in the field of environmental protection and sustainable development by both members of the Working Group and non-member supreme audit institutions.

Derived from the mandate and INTOSAI Strategic Plan Goal 3, WGEA has formed its long term vision:

The WGEA and its members share a commitment to use the power of public sector audit to leave a positive legacy for future generations, by improving the quality of the environment, the management of natural resources, and the health and prosperity of peoples around the world.

To help realize this vision, the WGEA also adopted the following supporting objectives:

As a globally respected, professional and influential organization, the WGEA provides value-added and leading edge tools, services and training to its members, helping them to increase the impact of their work and influence on decision-makers.

Leading by example internally and externally, and with the active and strong support of its regional bodies, the WGEA emphasizes mutual support and cooperation, knowledge creation and sharing, capacity development and training.

INTRODUCING THE INTOSAI WGEA's 2017-2019 WORK PLAN

This work plan is designed to help the WGEA realize its vision and fulfill its mandate. For 2017-19, the WGEA has not changed the established goals set for the previous work period. The goals and associated actions are described in the following section. Proposed goals for the work period of 2017-19 are:

- *Goal 1: Up-date existing and develop new guidance materials available to SAIs, conduct research studies on emerging topics in environmental auditing.*
- *Goal 2: Facilitate concurrent, joint, and coordinated audits.*
- *Goal 3: Enhance information dissemination, exchange, and training.*
- *Goal 4: Increase cooperation between the WGEA, international organizations and other INTOSAI bodies.*

Goals are achieved through specific actions. Each proposed action requires a SAI to act as overall project leader. Project leaders are responsible for many aspects of a given project, including preparing individual work plans and progress reports, organizing meetings and consultations (when necessary), authoring drafts, and communicating with the Steering Committee and WGEA members. Each project leader is in turn generally supported by a subcommittee. Subcommittee members are expected to review and comment on key documents related to the project (largely through email) and may also undertake specific tasks (such as research or writing) as agreed with the project leader. In all cases, the Chair establishes overall management processes and schedules to guide the development of projects. The WGEA Steering Committee oversees all projects.

The following terms describe the various roles played by SAIs to achieve the proposed goals and actions found in the sections that follow:

- *The “lead” is the primary author of the guidance materials or other products.*
- *“Co-leads” are two (or more) SAIs that share the lead role.*
- *“Subcommittees” support the project leads or co-leads.*
- *“Audit Coordinator” facilitates the coordinated audits referred to under Goal 2.*

Activities expected from respective parties are described in the Roles and Responsibilities of the INTOSAI WGEA Working Bodies document in more detail.

2017-2019 GOALS AND ACTIONS

GOAL 1

Up-date existing and develop new guidance materials available to SAIs, conduct research studies on emerging topics in environmental auditing

Rationale

SAIs identify guidance materials as one of the main products that the WGEA should provide to its members. To date, the guidance produced by the WGEA has covered a broad range of topics. Generally, the WGEA provides guidance on how to audit a particular environmental or sustainable development topic. Such materials provide a useful starting point for SAIs undertaking an audit on the same topic.

For many areas thorough research should be done before best practice and future trends can be recognised, as well as recommendations can be given to develop an audit guideline in this area. Under “research project” we mean a relatively short study with a suggested length of 20-30 pages including:

- introducing the relevance of the topic and giving general aspects of the topic;*
- giving hints to best practice governance, resources etc;*
- sharing the audit related work done in the respective field.*

The “research project” does not give guidance nor introduce necessarily how to audit the topic. This is generally elaborated in guidance documents.

The form of delivery of the “guidance material” is flexible and can be tailored to the needs of SAIs and to the nature of the topic. Options for delivery include (among others) papers, training, web-pages, and e-bulletins. As for general content, the guidance may, as it has in the past, include

- technical background information on the subject;*
- suggested auditing approaches that could be used (including possible audit scopes, objectives, and criteria);*
- sources of additional information;*
- best practices inside and outside of SAIs; and*
- case studies of actual audits undertaken by SAIs.*

For this work period it is proposed to develop new research projects and guidelines, update one previously developed guidance material, and develop a training tool for a previous research project. The proposed topics for the work plan were brainstormed and discussed with the WGEA’s Steering Committee as well as proposals from individual SAIs. Further, the topics were also derived from the result of the 8th environmental audit survey.

For each topic set out below, the detailed content, scope and form will be developed by the project leader and subcommittee. The WGEA has developed a “Guide for Project Leaders: How to Develop a Research Paper or a Guidance Material in Environmental Auditing”, 2011 and this document would be a reference material also to new guidance materials and research papers.

Proposed Actions

Research Projects	Timing	Responsibility
<p>2.1 (a) Prepare research project on</p> <ul style="list-style-type: none"> Visibility on Environmental Auditing (Communication) <p><i>The form of SAIs communication to its stakeholders to improve the audit quality and transparency and accountability of the state finance management.</i></p>	2019	<p>Lead: [Redacted]</p> <p>Subcommittee: [Redacted] [Redacted] [Redacted] [Redacted]</p>
<p>2.1 (b) Prepare research project on</p> <ul style="list-style-type: none"> Environmental Health (focus on Air Pollution) <p><i>WHO explains that environmental health covers all aspect including physical, chemical and biological factors which influence humans and its attitude. It also relates to the assessment and control toward environmental factors influencing health. Further, environmental health also connect to the prevention toward diseases or disability. The research paper will tell about the role of SAI in improving the quality of environmental health.</i></p>	2019	<p>Lead: [Redacted]</p> <p>Subcommittee: [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted]</p>
<p>2.1 (c) Prepare research project on</p> <ul style="list-style-type: none"> Greening Cities <p><i>The key focus of this project will be on people and environmental health; good methodology, health costs, Noise, Air Quality, Water Sanitation, Air Quality Monitoring and Water Scarcit.</i></p>	2019	<p>Lead: [Redacted]</p> <p>Subcommittee: [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted]</p>

Guidances	Timing	Responsibility
<p>2.1 (d) Develop Audit Guideline on :</p> <ul style="list-style-type: none"> Climate Change : Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries (target of Goal 13 SDG) 	2019	<p>Lead: [Redacted]</p> <p>Subcommittee:</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p>
<p>2.1 (e) Develop Audit Guideline on :</p> <ul style="list-style-type: none"> Auditing Agriculture and Food Production : Guidance for SAIs 	2019	<p>Lead: [Redacted]</p> <p>Subcommittee:</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p>
<p>2.1 (f) Develop Audit Guideline on :</p> <ul style="list-style-type: none"> Auditing Land organization and soil quality management - Combating desertification : Guidance for SAIs 	2019	<p>Lead: [Redacted]</p> <p>Subcommittee:</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p>
<p>2.1 (g) Develop Audit Guideline on :</p> <ul style="list-style-type: none"> SDGs – how SAIs can enhance the application by governments (Goal 15 : Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss) 	2019 (Audit Guideline)	<p>Lead: [Redacted]</p> <p>Subcommittee:</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p> <p>[Redacted]</p>

GOAL 2

Facilitate concurrent, joint, and coordinated audits

Rationale

The WGEA encourages SAIs to undertake concurrent, joint, or co-ordinated audits. Three WGEA guidance papers have been prepared on this topic in the past: How SAIs May Co-operate on the Audit of International Environmental Accords, 1998, The Audit of International Environmental Accords, 2001 and Cooperation Between SAIs: Tips and Examples for Cooperative Audits, 2007. Many SAIs have gained considerable experience through concurrent, joint, and coordinated audits, it is good to acknowledge that cooperative audit work is a growing trend and is occurring in all INTOSAI regions. An action first set in the previous work plan to encourage regions to design and carry out regional cooperative audit has worked well.

Most of the cooperative work has taken place at a regional level, but from the previous work periods WGEA has also a global experience – a coordinated audit of climate change was conducted among 14 SAIs around the world. During 2014 – 2016, the RWGEA have conducted various coordinated audit on global and regional issue. AFROSAI WGEA have conducted Cooperative audit on Lake Chad, Congo Basin Forest and River Nile. Meanwhile, the PASAI WGEA also have completed a cooperative performance audit on Climate Change Adaption and Disaster Risk Reduction Strategies and management. In addition to that, COMTEMA have concluded the cooperative audit on water resources. For ASOSAI WGEA, a cooperative audit on Mekong River Basin also has been conducted. Lastly, for EUROSAI, they also have conducted Cooperative activities on the Arctic Council, Black Sea, River Management, CO2 Emissions Trading, National Parks, and Climate Change.

The WGEA supports, encourages and requests the regional working groups to disseminate existing guidance materials, research papers and training materials for cooperative work on regional level

Proposed Actions

Actions	Timing	Responsibility
<p>2.2 (a) Design and carry out a multi-region concurrent (parallel) or coordinated audit (or series of audits) on</p> <ul style="list-style-type: none"> • Multilateral Environmental Agreement (MEAs) : Basel Convention on Hazardous Waste, UNFCCC, CBD • Biodiversity in fisheries – Sustaining Marine Resources • Climate Change : Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries (target of Goal 13 SDG) <p>Participating SAIs to define the model of cooperation, audit scope and project elements.</p>	<p>Within the 2017-19 work plan period</p>	<p>Lead:</p> <p>Audit Coordinator:</p> <p>Participating SAIs in each Region:</p> <p>Audit Coordinator:</p> <p>Participating SAIs in each Region:</p> <p>Audit Coordinator:</p> <p>Participating SAIs in each Region:</p>
<p>2.2 (a) Encourage regions to design and carry out a regional cooperative audit in each INTOSAI region. Regional coordinators and member SAIs to identify and pursue topics of common interest, select the audit coordinator, and define the precise scope and form of cooperation.</p>	<p>Within the 2014-16 work plan period</p>	<p>Lead: Regional coordinators</p> <p>Audit Coordinator: tbd</p> <p>Participating SAIs in each Region: tbd</p>
<p>2.2 (b) Encourage regions to have cooperative work (e.g. audits, training courses) and to disseminate existing WGEA guidance materials, research papers, training materials.</p>	<p>Within the 2014-16 work plan period</p>	<p>Lead: Regional coordinators</p> <p>Support: Indonesia, Steering Committee</p>

GOAL 3

Enhance information dissemination, exchange, and training

Rationale

Building the capacity of SAIs to conduct environmental audits, through the exchange of information and training, is a core activity of the WGEA. The Survey indicated that one of the main expectations from the INTOSAI WGEA is to get training on environmental auditing. Hence, during the previous work period a partner was found to develop a global training facility on environmental auditing. The training facility is open for every SAI and have conducted three courses on environmental audit. The courses would provide the basics how to start an environmental audit, as well as provide discussions and case studies on critical issues in the world and/or different regions. The aim of the project is to provide this kind of training annually. To date, the WGEA has held sixteen working group meetings and fourteen steering committee meetings. Numerous workshops on important and emerging topics in environmental auditing as well as training courses have been taken place during the meetings.

There has been a strong support for the regional coordinators to encourage them to have regional meetings and conduct coordinated audits. WGEA meetings are a key opportunity for SAIs to exchange information, build capacity, and network with other SAIs and with external organizations. At least two full WGEA Assembly meetings will be organized during the work plan period: WG18 and WG19.

RWGEA meetings are also important; the emphasis at these meetings is on sharing information and experiences at the regional level. Based on existing practice and in keeping with the intent to strengthen the role and activities of RWGEAs, each regional coordinator is encouraged to convene at least one meeting of its regional members during 2017-2019.

Eight surveys on environmental auditing among all INTOSAI members have been conducted to analyse the trends and developments over the years. Big efforts have been made to maintain the WGEA's website and manage the Environmental Audits Worldwide database. The website includes also web pages on important issues as water, waste, biodiversity, and climate change. It also have additional web pages on audit on disaster related aid which cover compilation on audit report on disaster related aid which was previously managed by Working Group on Accountability of and Audit on Disaster related aid.

Proposed Actions

Actions	Timing	Responsibility
2.3 (a) Organize WG18 and WG19	WG18 - 2017(18) WG19 - 2019	Lead: Indonesia
2.3 (b) Regional coordinators are encouraged to convene at least one meeting of the regional working group on environmental auditing during 2014-2016 and to deliver at least one training course (i.e. biodiversity, climate change, mining, forestry) at planned meetings.	2017-2019	Lead: Regional Coordinators Subcommittee: Steering Committee
2.3 (c) Provide training on environmental audit in the global training facility annually.	2017-2019	Lead: Indonesia/India Subcommittee: Steering Committee
2.3 (d) Implement and disseminate the developed training module on the topic of forestry.	2017-2019	Lead: Indonesia Subcommittee: Steering Committee
2.2 (h) Develop Training Tool based on previous Research Project : <ul style="list-style-type: none"> • Environmental Data : Resources and Options for SAIs 	2019	Lead: Subcommittee:
2.3 (e) Continue publishing the Greenlines newsletter twice yearly.	Twice per year	Lead: Subcommittee: Indonesia
2.3 (f) Maintain and enhance the WGEA website according to the needs of the working group.	2017-2019	Lead: Subcommittee: Steering Committee, Working Group
2.3 (g) Undertake the 9 th survey on environmental auditing.	2018	Lead: Indonesia Subcommittee: Steering Committee
2.3 (h) Provide for the annual collection of environmental audits worldwide (to populate the website).	2017, 2018, and 2019	Lead: Indonesia

GOAL 4

Increase cooperation between the WGEA, international organizations and other INTOSAI bodies

Rationale

In previous years, the Chair of the WGEA has been the liaison between the WGEA and international organizations, such as the World Bank, other Multilateral Development Banks, the United Nations Environment Programme (UNEP), Canadian Research and Educational Foundation (CCAF – FCVI) and other UN agencies. As such, the Chair has had an opportunity to discuss the work of the WGEA and its membership, to exchange information and tools, and to share information on SAIs' work on environment auditing. It is expected to continue with the good initiatives and search for new ones, i.e. invite external experts to working group meetings.

The WGEA encourages and support to strengthen the cooperation with abovementioned organisations as well as establish new partnerships. It is also important to continue with the good relations within INTOSAI bodies (e.g. Knowledge Sharing and Knowledge Services Committee, IDI).

Proposed Actions

Actions	Timing	Responsibility
<p>2.3 (h) Update the INTOSAI WGEA 2007 Guidance Material on :</p> <ul style="list-style-type: none"> Auditing Biodiversity: Guidance for Supreme Audit Institutions – incollaboration with CBD 	2019	<p>Lead:</p> <p>Subcommittee:</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>
<p>2.4 (b) Encourage and continue work among INTOSAI bodies and outreach them through Knowledge Sharing Services Committee.</p>	2014-2016	<p>Lead:</p> <p>Subcommittee:</p> <p>.....</p> <p>.....</p> <p>.....</p>

2.4 (c) Search for and establish new partnerships.	2014-2016	Lead: Subcommittee:
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APPENDIX 1 - WGEA MEMBERSHIP (AS OF JUNE 2016)

Chair

The Audit Board of the Republic of Indonesia

Secretariat

The Audit Board of the Republic of Indonesia

Steering Committee:

<i>Brazil</i>	<i>Kuwait</i>
<i>Cameroon</i>	<i>Lesotho</i>
<i>Canada</i>	<i>Morocco</i>
<i>China</i>	<i>New Zealand</i>
<i>Czech Republic</i>	<i>Norway</i>
<i>European Court of Auditors</i>	<i>Paraguay</i>
<i>Estonia</i>	<i>Philippines</i>
<i>India</i>	<i>United States</i>
<i>Indonesia</i>	

Assembly:

<i>Algeria</i>	<i>Greece</i>	<i>Pakistan</i>
<i>Argentina</i>	<i>Guyana</i>	<i>Paraguay</i>
<i>Armenia</i>	<i>Iceland</i>	<i>Peru</i>
<i>Azerbaijan</i>	<i>India</i>	<i>Philippines</i>
<i>Australia</i>	<i>Indonesia</i>	<i>Poland</i>
<i>Bahamas</i>	<i>Iran</i>	<i>Qatar</i>
<i>Bangladesh</i>	<i>Iraq</i>	<i>Romania</i>
<i>Bhutan</i>	<i>Jordan</i>	<i>Russian Federation</i>
<i>Brazil</i>	<i>Kazakhstan</i>	<i>Samoa</i>
<i>Bulgaria</i>	<i>Kenya</i>	<i>Saudi Arabia</i>
<i>Cameroon</i>	<i>Korea (Republic of)</i>	<i>Slovakia</i>
<i>Canada</i>	<i>Kuwait</i>	<i>Slovenia</i>
<i>Chile</i>	<i>Latvia</i>	<i>South Africa</i>
<i>China</i>	<i>Lesotho</i>	<i>Sri Lanka</i>
<i>Colombia</i>	<i>Libya</i>	<i>Tanzania</i>
<i>Costa Rica</i>	<i>Lithuania</i>	<i>Thailand</i>
<i>Cyprus</i>	<i>Macedonia (The former Yugoslav Republic of)</i>	<i>Tonga</i>
<i>Czech Republic</i>	<i>Malta</i>	<i>Turkey</i>
<i>Egypt</i>	<i>Mexico</i>	<i>Turks and Caicos Islands</i>
<i>El Salvador</i>	<i>Mongolia</i>	<i>Uganda</i>
<i>Estonia</i>	<i>Morocco</i>	<i>Ukraine</i>
<i>Ethiopia</i>	<i>Netherlands</i>	<i>United Kingdom</i>
<i>European Court of Auditors</i>	<i>New Zealand</i>	<i>United States</i>
<i>Fiji</i>	<i>Nigeria</i>	<i>Zambia</i>
<i>Finland</i>	<i>Norway</i>	<i>Zimbabwe</i>
<i>Georgia</i>	<i>Oman</i>	