



INTOSAI
Working Group
on Environmental
Auditing

MINUTES

Seventh Meeting of the Steering Committee (SC7)

Tallinn, Estonia

6 to 9 May 2008

INTOSAI WGEA 7th STEERING COMMITTEE MEETING
TALLINN, ESTONIA
6-9 MAY 2008
MINUTES

Day 1

Tuesday, 6 May 2008

Hosted by the SAI of Estonia, the participants spent the day on an environmental excursion to Matsalu to observe the seasonal migration of birds. There was a cocktail reception in the evening.

Day 2

Wednesday, 7 May 2008

1st Morning Session

Welcome and Introductions

Mr Olavi Tammemäe, Director General of WGEA Secretariat welcomed the members of the Steering Committee (SC) to the 7th Meeting in Tallinn. He then gave the floor to representatives of the Estonian authorities to address the meeting.

Address by Ms Ene Ergma, Speaker of the Estonian Parliament, a well-known scientist and member of the Estonian Academy of Sciences:

Ms Ergma welcomed the participants of the Steering Committee to Tallinn and Estonia. She spoke about the finite resources of nature and the fact that people had started slowly to grasp this idea. She referred to the action of 50 000 volunteers who had come out the weekend before to clean up the country and had seen how polluted Estonia was. She admitted that the objectives of WGEA were more global, e.g. climate change, energy, sustainability of energy resources, but invited everyone to also look at what was happening in their home country so that the children did not have to ask us, why they were left with a polluted world. Ms Ergma spoke about how mankind had managed to pollute even the near space in only 50 years and thanked heaven that no serious catastrophe had occurred in space. She asked, rhetorically, why it was so that wherever the foot of the King of Nature stepped trash heaps were left behind. Only in harmony with the rest of the nature can humankind hope to live long and happy. According to Ms Ergma the key issues of the 21st century were energy issues, reduction of fossil fuel use and alternative energy sources. She noted that today's world was much more complicated than 20 years ago and warned about the increasing possibility of techno disasters, if people's attitudes towards technology were the same as those of a worker of the Tshernobyl nuclear power plant who treated the technology as if it were as simple as a samovar from Tula. She wished the participants a successful meeting in Tallinn.

Address by Ms Annika Uudelepp, Secretary General of the Estonian Ministry of the Environment:

Ms Uudelepp greeted the SC members on behalf of the Estonian Ministry of the Environment. She emphasized the importance of the mission of the WGEA to improve the use of the audit mandate and instruments in the field of environmental policy. She referred to the tasks of WGEA in the current working plan, i.e. climate change, sustainable development and the wise use of resources, which reflected the hottest issues of the day and were in the centre of policy agendas all over the world. She reminded the audience of the Millennium Development Goals, the very serious targets set in the 2000 UN millennium summit in New York. Ms Uudelepp regretted that last spring the UN Commission of Sustainable Development had failed to agree on global targets and commitments for energy, the environment and climate change. However, governments can successfully tackle these issues only by setting common targets and the WGEA is a necessary mechanism to help the global community to make these steps. Ms Uudelepp then touched upon Estonia's main energy source, oil shale and the negative impacts of this carbon based resource. She wished the SC a lot of energy and inspiration to tackle the issues and hoped that the visit to the Matsalu Reserve the day before had provided an ample supply of both for the participants.

Address by Mr Mihkel Oviir, Auditor General of Estonia and Chair of the WGEA:

Mr Oviir started by enquiring after everyone's feelings following the outing to Matsalu the day before. He then welcomed the SC members to Tallinn and hoped that the meeting would fruitfully contribute towards fulfilment of the working plan. He noted the many good results achieved previously and emphasized the need to keep this track record. He continued to discuss the changing world and the status of the environment as one of the most influential factors. Mr Oviir saw the global climate change as bringing new conditions for everyone, wars that today were being fought over energy resources, might tomorrow be about drinking water. He mentioned the important role the WGEA can play, helping with environmental matters. Mr Oviir stressed the need of the SC to focus on both operational and strategic matters. He mentioned specifically the importance of environmental audits on a global plane, to be achieved through cooperation and communication between SAIs and other stakeholders. He noted the ambitious goals of the next three years aimed at responding to the needs of SAIs.

Mr Oviir took the opportunity to thank the SAI of Qatar for hosting the next WGEA meeting in Doha in early 2009. The Secretariat has already started preparations for the meeting.

Mr Oviir also expressed high appreciation for the standard set by the chairmanship of Canada, which would be a big challenge to live up to.

Mr Oviir stressed that the SC had to provide operational support to the whole WGEA community, which had grown into a large organization bringing together almost 70 members and required really smooth cooperation to be successful.

Mr Oviir concluded by referring once again to the visit to the Matsalu National Park, an example of environment in good shape, but depending on actions taken by mankind. The Chair wished everyone successful and efficient days in Tallinn.

Address by Mr Toomas Trapido, Member of the Estonian Parliament:

Mr Trapido described the cleaning up campaign "Let's Do It! 2008" that took place on 3 May and brought together 50 000 volunteers all across Estonia. Illegal dumping of garbage could be seen as a legacy of Soviet times, but it is more to do with the minds of the people. Mr Trapido illustrated his presentation with photos of the worst cases. The preparations started with mapping the garbage sites, using Google Earth freeware, 100 or more volunteers worked on the map for almost 6 months. Ahti Heinla, the chief architect of Skype, oversaw the programming. Mr Trapido demonstrated how the map worked. Altogether 10 000 garbage heaps got mapped. To collect the garbage, 40 000 volunteers registered, but on the day 50 000 turned up. Another important goal of the campaign was to recycle ca 80% of the collected trash. According to Mr Trapido the idea had seemed utopian at first but had turned out to be quite realistic. In conclusion Mr Trapido saw the event as an example that could be copied elsewhere, of bringing successfully together the efforts of the civil society, state institutions and the business sector.

Next *Toomas Mattson*, manager of the Communication Department of SAI Estonia showed a 2-minute video about how the employees of SAI Estonia participated in the "Let's Do It! 2008" campaign.

Mr Olavi Tammemäe then gave a brief introduction concerning the project plans:

13 projects are planned to be implemented during the WGEA working period 2008-2010.

Every Project Leader is to give a short overview of the projects and present the table of contents to the SC for discussion.

Mr Tammemäe listed the 5 goals to be implemented during the working period:

- Expand the guidance materials available to SAIs;
- Facilitate concurrent, joint and coordinated audits;
- Enhance information dissemination, exchange and training;
- Increase cooperation between the WGEA and international organizations;
- Ensure ongoing and effective governance of the WGEA.

He then listed the highlights of the current work plan, which had climate change as a new central theme:

- Guidance Material on Climate Change, lead country Norway
- Global Coordinated Audit on Climate Change, lead country Canada
- Guidance Material on Auditing Sustainable Energy, lead country The Czech Republic
- Guidance Material on Auditing Forests, lead country Indonesia
- Guidance Material on Auditing Minerals and Mining, lead country Tanzania
- Guidance Material on Auditing Fisheries, lead country South Africa

Further topics for discussion during the meeting are the following:

- Encouraging cooperative environmental audits regionally and undertaking a globally coordinated audit on climate change lead country Canada
- Training for AFROSAI-F, lead country Cameroon
- Training module on biodiversity, lead countries Brazil and Canada
- Developing new web pages for biodiversity, lead countries Brazil and Canada
- Continuing the publishing of the Greenlines newsletter twice per year, lead country USA
- 6th survey of environmental auditing, lead country Estonia
- Formal cooperation strategy with external organizations, lead country Estonia
- The roles and responsibilities of the WGEA working bodies, a topic introduced in Arusha, is going to be discussed by the SC to be ready for adoption in the WGEA meeting Doha

Mr Tammemäe then gave the floor to Mr Pieter Zevenbergen from The Netherlands to make an announcement.

Mr Zevenbergen informed the SC that after 15 years the Dutch SAI had decided to leave the SC. Mr Zevenbergen himself has been on board for the last 9 years. In his time he has witnessed enormous developments in environmental auditing and also in cooperation between SAIs. He continued by expressing his sadness over leaving, but saw that as a chance for new countries to participate in the work of the SC.

Mr Zevenbergen gave each SC member a copy of the Dutch audit on the EU CO₂ Emissions Trading Scheme and its implementation in The Netherlands. He briefly explained the underlying principles of the 2005 EU ETS initiative.

Mr Zevenbergen also announced that he was going to resign from office on 1 Oct 2008 and invited the SC members to a real Dutch farewell party to mark the occasion.

Mr Tammemäe thanked Mr Zevenbergen for all his work and efforts during many years.

2nd Morning Session

Project Plans – Climate Change Panel

Guest Presentation: Climate change and greenhouse gas emissions in Europe

Mr François Dejean, Climate Change Project Officer, European Environment Agency (EEA)

Mr Dejean started by discussing the role, members (32 altogether, EU and non-EU members) and goals of EEA.

He continued by quoting Nicholas Stern, who had said that climate change was the biggest and widest ever market failure.

Mr Dejean then gave an overview of the developments over the last 18 months, starting from the alarming message sent across the world by the Stern Report on the cost of action vs inaction in climate change; then referring to the IPCC 4th assessment report, which stated that climate change was unequivocal and partly human induced and required immediate tackling.

Mr Dejean also thought it significant that the Nobel Peace Prize had gone to Al Gore and the IPCC, as an indication that climate change had become a security issue as well.

He then referred to the Bali Conference in December 2007, organized under the auspices of the UNFCCC – it was a success, launching a negotiation process to lead to an agreement in Copenhagen in 2009.

Mr Dejean then went on to introduce the recent EU developments: the European Commission's proposal for an integrated climate change and energy package to reduce emissions, the EU targets for 2020, effort sharing between member states, the proposal to improve the operation of the Emissions Trading Scheme.

He also listed other international steps, e.g. the Bangkok conference and annual conference on climate in Poznan in late 2008.

Mr Dejean also pointed to the many sources that environmental auditors can draw on already today: the reporting obligations and guidance materials under the UNFCCC and Kyoto Protocol, e.g. annual reviews of greenhouse gas inventories. For example initial reports under the Kyoto Protocol were already due, these were important for Kyoto compliance process. As a negative example Greece did not pass the initial review, which has serious implications for the country, since it cannot use the Kyoto mechanisms.

Mr Dejean illustrated his presentation with ample examples and data that characterize climate change.

Finally he listed the different mechanisms used in the EU to fight the impacts of climate change (e.g. emissions trading, renewable energy, energy performance of buildings, biofuels, taxation, technological requirements etc).

See the power point presentation by Mr Dejean included in the meeting materials for further details.

Questions to Mr Dejean:

Q: Canada wished to know if the words used to describe the different types of reviews, e.g. in-depth, technical review and review meant different degrees of rigor and whether these reviews were public.

A: Mr Dejean confirmed that all the reviews were available on the EEA website and explained the difference in the various reviews: the in-depth review is to be conducted every 6 years and concerns more policies and measures, whereas the greenhouse gas inventories are more focused on data and the inventory systems.

Q: Tanzania:

- 1) Climate change goes beyond regions and countries – how to ensure that what your agency does for Europe has got the support of other parts of the world which are equally suffering from the effects of climate change?
- 2) What mechanisms are there to achieve compliance with the accountability agreements by countries that have to be in place by 2009?
- 3) How to deal with the effect of the production of biofuels on food shortages?

A: Mr Dejean:

- 3) Biofuels is an issue currently under debate. EEA is aware of the potential consequences of biofuel production and analyses the matter to see how to produce biomass in a sustainable way, but more needs to be done to see that the EU biofuels target does not conflict with the world food production.

1)-2) Mechanisms are in place for financial transfers to developing countries. Some of the Kyoto mechanisms are to continue, but there is a need to enhance the financial transfers and maybe change how these work. They are currently too project based, do not allow wider initiatives on governmental level in a particular country. A more suitable framework has to be developed for the new (post-Kyoto) agreement. EEA does not take formally part in the negotiations under the UNCCC, but acts more like an observer.

Q: Norway: The Kyoto flexibility mechanisms should be supplementary to domestic measures. Is there a numerical value to what extent the flexibility mechanisms can be used?

A: Mr Dejean:

The Protocol uses the word “supplementary”, so the widest interpretation is 50/50 – no more should be allowed than what is done on the national level. Mr Dejean illustrated the response with a chart of EU 15 member states – not all countries intend to use the flexibility mechanism to achieve their targets, but some countries have to use these mechanisms and some quite extensively.

Guidance material of auditing climate change

Purpose of Agenda Item

Introduction of the guidance material on auditing climate change by Norway, the Project Leader, feedback on comments received and discussion on the material presented.

Discussion

Mrs Kristine Lien Skog, from Norway, the Project Leader introduced the main points in the project plan about developing guidance materials on how to audit climate change, or rather on how to audit the governmental response to climate change; gave feedback on comments received and shared some preliminary thoughts about scoping and methodology to be used in chapter 4:

Key observations:

- The guidance material has to be relevant for all countries, but allow them to take into account their differences;
- This and other current and future guidance materials should have a common framework, logical structure and use the same terminology; to achieve this, close cooperation between the parties involved and help from the Secretariat is required.

Timeline after SC7:

- 2008 August/September: Draft chapters 1-4 sent out;
- 2008 September: Discuss audit approaches together with the cooperative global audit in Oslo;
- 2008 December: Draft of the guide and workshop papers sent to the WGEA secretariat (if wanted);
- 2009 January: Workshop at the 12th WGEA meeting (if needed);
- 2009 February: A draft version to be posted on the website to add value for ongoing audits;
- 2009 Fall: Discuss cases, best practice and experiences with the cooperative audits; integrate the post-Kyoto agreement;
- 2010 February: Send out draft of the guide, asking for feedback;
- 2010 November: Final output in paper version in English which includes results from European and Global cooperative audits and the post Kyoto Agreement;
- WGEA meeting in 2010: E-guide in English.

More information is available in the SC7 meeting binder and in the power point presentation by Norway included in the meeting materials.

Steering Committee comments/questions and Project Leader's response

Mr Tammemäe thanked Mrs Skog for responding to most of the comments sent in advance.

- Almost all speakers joined Canada in praising Norway for excellent and high quality work.
- The need to standardize the format of the guidance papers and possibly following the biodiversity paper format was stressed by several SC members (USA, UK, Canada)

The Project Leader considered this a good idea, but added that maybe in the future a guidance material should be developed on how to prepare guidance materials to follow a common logical structure and to make it easy to use.

- Close cooperation with the European and Global audits is required (Poland, Norway, UK). In this connection Poland thought that the timeline should be such as to allow the results of the Global and European audits to be taken into account and proposed to postpone the final deadline for the climate change guidance material until 2011 to reflect this concern.

The Project Leader and others (Canada, UK) agreed that cooperating closely with the European and Global audits was very important, a two-way street with inputs going both ways. However, they thought best not to change the deadline, and instead put in more effort on working with the documents on the basis of the preliminary results coming in towards the end of 2009 and make any updates later, if the final results become available.

- Several speakers (Poland, Brazil, Canada) emphasized the need to cooperate with the teams working on the sustainable energy guidance materials and the three resources papers (forestry, minerals and mining, and fisheries), given their connections with climate change. It is also necessary to avoid duplication on the one hand and gaps in coverage on the other.
- New Zealand wished the guidances to reflect the fact that in addition to national level, a lot is being done about climate change on regional and local levels, as is the case in Australia and New Zealand.
- Brazil considered the chapters providing background more valuable for a particular guidance material than chapter 4, which could be complimentary. The UK wished that the policy responses section in the background chapter be given more prominence as an important issue.

- Canada proposed that the Project Leaders and the Secretariat get together during this meeting and discuss the various cross-cutting issues that are relevant for all teams, i.e. timing applies to every paper and the intentions of everyone need to be rationalized and at least coordinated.
- Canada also asked the Secretariat to address the access and security issues that arise from the intentions of posting draft documents on the WGEA website.

Outcome

Mr Tammemäe promised to find a time to bring the Project Leaders together in the coming days of the SC meeting. He proposed that the SC give approval to the work done by Norway as Project Leader and its team. This should be taken as a preliminary approval of the draft project plan and will be converted to the final approval after SC has received the final project plan by the end of May where the comments from SC have been taken into account. The same procedure will be followed as well with the rest of the project plans. The SC agreed and gladly gave the approval.

Global coordinated audit on climate change

Purpose of Agenda Item

Overview of the status of coordinated audit on climate change.

Discussion

John Reed, from Canada, the Project Leader presented an overview of the work done so far on the global coordinated audit. Given that out of the 14 countries involved, ten were represented in the SC, he only gave a snapshot view of the process undertaken to deal with this unique challenge and important topic:

- The first planning meeting was held in Pretoria in the end of January 2008
- Major objectives of the project were agreed:
 - encourage the 14 SAIs to undertake national audit;
 - capture common findings of the national audits and use them in joint reporting;
 - build relationships with some of the key international organizations, in Pretoria UNFCCC and International Institute for Sustainable Development joined via videoconference. Plans are to invite to the next meeting in Oslo in September, the same guests, plus UNDP and possibly UNEP.
- The huge scope of the project and the very diverse group (3 developing, 11 developed countries) resulted in the use of a cluster approach, i.e. the broad topic of climate change was divided into 3 clusters – mitigation, adaptation and science and technology, plus further division into subtopics, audit topics and researchable questions.
- As a next step the information is sent back to the 14 countries and based on the responses it will be clear how coordinated the effort is going to be.
- The issue of joint reporting is going to be the challenge in Oslo.
- Timing – a 3-year process. The intended venue to announce the results of joint reporting is INCOSAI in November 2010. Therefore most of SAIs need to conduct audits in 2008 and 2009 and in early 2010 the drafting of the joint report shall start.
- One reason for wanting to work with external organizations is to have access to their reporting vehicles and to get word out to them about the WGEA efforts in this field.
- The paper Cooperation between SAIs: Tips and Examples for Cooperative Audits was used to structure the global audit. This turned out to be very useful, excellent ready-made format that can be recommended to others as well.

More information is available in the SC7 meeting binder and from the handouts distributed during the meeting.

Steering Committee comments/questions and Project Leader's response

- USA commended Canada for undertaking this worthwhile and ambitious exercise and sought a clarification about the expectations of the Oslo meeting, namely how detailed an input was expected from the SAIs.

The Project Leader responded that Oslo would see continuation of the discussion undertaken in Pretoria. Given that it is a cluster approach, each organisation has to decide, what part they want to cover. Also it is important to determine that all parties understand the issues in the same way. The meeting in Oslo will also have a bigger discussion about joint reporting.

The project Leader also commented on the written US comment about the "last national report completed being the rate-determining step" (see the SC comments to Global Coordinated Audit on Climate Change in the meeting binder) and considered it an excellent point and something to be talked about in Oslo.

- The Czech Republic wanted to know how the European climate change audit would fit into the global audit and whether any form of cooperation was contemplated.

The Project Leader responded that Canada had been communicating with Poland and had agreed about the need of coordination. The global audit seemed a little ahead. The European audit had a different

approach to scope. Poland as member of global audit has been involved in the process. The Project Leader admitted that involving all EU member states would be a very difficult task, since the global audit had had to turn down requests from countries who had wished to join beyond the 14 already enlisted in the global audit.

- Poland expressed their readiness to cooperate with the global audit and hoped to further elaborate such plans in Oslo. Poland also explained that 14 European countries (some EU, most non-EU) had declared an interest in participating in the European audit. Letters had been sent to them to determine the potential scope of audit, responses received from 9 countries so far. Common scope, i.e. subjects of common interest for coordinated climate change audit, is expected to be established by the end of May 2008. There are plans to sign agreements with the participating countries in autumn 2008.

Outcome

Mr Tammemäe sought the approval of the SC to the work done by Canada as Project Leader and its team and the SC gladly gave the approval.

Afternoon session

Project Plans – Sustainable Energy

Guest presentation: Measures of Sustainable Energy Policy

Mr. Einari Kisel, Deputy Secretary General, Estonian Ministry of Economic Affairs and Communications

Mr Kisel discussed the need of sustainability measures in the energy sector, gave a thorough presentation about the policy measures applied in different countries (taxation, emissions trading, investment support, norms and standards, e.g. the EU energy efficiency requirements, energy auditing, premium schemes, e.g. feed-in-tariffs, green and white certificates for consuming renewable energy etc), discussing the advantages and disadvantages of each. He also addressed the question of how to assess the effectiveness of the measures, their possible side-effects, e.g. reduced security of supply or market influences.

See the power point presentation by Mr Kisel included in the meeting materials for further details

Guidance material on auditing sustainable energy

Purpose of Agenda Item

Introduction of the guidance material on auditing sustainable energy by the Czech Republic, the Project Leader, feedback on comments received and discussion on the material presented.

Discussion

Ms Regina Charyparova of the Czech Republic discussed the following:

- Objectives of the project;
- Final output:
 - Guidance material on auditing related to sustainable energy resources;
 - Website;
 - Structured overview of performed audits (a list);
 - Overview of government policies/approaches;
- Project scope, modified to take into account the SC comments received earlier:
 - suggestion from SC members to follow the general structure of the Biodiversity 4-step model;
 - work on more specific audit criteria and identification of possible risks on sustainable energy auditing;
 - specification of detailed contributions of sub-committees and cooperation with regional contact points.
- Methodology
 - based on audits conducted
 - a questionnaire to all INTOSAI members
 - external experts, if necessary
 - workshops and sessions, next scheduled in October 2008 in Prague

Timeline after SC7:

- End of May 2008: final version of the Project Plan;
- Oct 2008: questionnaire to be sent to all SAIs;
- 31 January 2009: responses to questionnaire;

Ms Charyparova thanked the participating sub-committees for providing useful information and hoped that they continue to do so in the future.

More information is available in the SC7 meeting binder and in the power point presentation by the Czech Republic included in the meeting materials.

Steering Committee comments/questions and Project Leader's response

- All speakers offered praise to the Czech Republic for excellent work on this ambitious and challenging project.
- The UK and Norway stressed the importance of defining the scope – it must be clear what is covered. The UK had been doing some work on renewable energy and had run into the problem of definition: what is sustainable/renewable/alternative energy, how it differs from low carbon technologies and other means of generating energy. Norway raised the question of whether nuclear energy, fossil fuels were or should be included. It had emerged that sometimes even governments had no clear idea of what sustainable energy was. Given the wide-ranging topic, the UK suggestion was to keep the document well-bounded and not go into detail in everything. The UK and also Norway noted the many different aspects of energy policy that should be mentioned up front (e.g. increasing concerns over energy security and the impact of energy on poverty).
- Many speakers commented on Chapter 3. Brazil wished to see the stakeholders included in Ch 3. Brazil was also planning an energy efficiency audit and promised to share their experience, once the audit was completed. Canada liked the distinction in Ch 2 between production and consumption and suggested that the same structure be reflected in Ch 3 and proposed to give there a range or menu of options, not so much the phases of the audit. A few speakers suggested following the 4-step approach of the biodiversity document. Norway suggested that Ch 3 should also include important international agreements covering this area.

The Project Leader admitted that more work needed to be done with Ch 3.

- The UK made a point about microgeneration – was it part of supply or consumption, given that often such generation was not even reflected in the national grid.
- The USA wished to know if the questionnaire would be sent to all INTOSAI members and what kind of detail was expected from the responses

The Project Leader confirmed that that was the intention and that the questionnaire was going to be very simple, containing questions about the countries' sustainable energy resources, how, if at all they were used in these countries, government policies and audits undertaken. The Project Leader also expected that some added value could arise from the questionnaire for the countries, as it could inspire SAIs to undertake such audits, as was the case with the Czech Republic once.

- Canada came up with a general proposal for the Secretariat: after this meeting the Secretariat should send a reminder to all sub-committee members of all projects as regards the expectations of them to contribute. The document defining the roles and responsibilities of the WGEA working bodies also includes these duties. These tasks were discussed in Arusha and the conclusion was that mostly the role of a sub-committee member was passive, they were not expected to travel. Given the difficulties for some countries to undertake travel, other means of communication, e.g. e-mail, teleconferences, could serve the purpose. Canada also pointed out that only 6 members of the SC out of 18 had given written comments. SC members have the obligation to comment, even if it is just to give praise, otherwise it would be very difficult for the Project Leaders to do their work.

Outcome

Mr Tammemäe sought the approval of the SC to the work done by the Czech Republic as project Leader and its team and the SC gladly gave the approval.

Mr Tammemäe summarized the accomplishments of the first day of work – the day had been very productive, with three project documents tentatively approved. In addition valuable comments were given by SC members and more value added by the guest presentations. Mr Tammemäe thanked the project leaders and guest speakers for their input.

Meetings in smaller groups in the afternoon:

3.30 pm – Canada and regional coordinators to discuss the biodiversity tutorial project.

3.30 pm – Secretariat meeting with 5 guidance project leaders

4.15 pm - Secretariat meeting with the Qatar delegation to discuss WGEA12 in Doha.

There was a walking tour in Tallinn's Old Town in the evening.

Day 3

Thursday, 8 May 2008

1st Morning Session

Project Plans – Forests

Guest Presentation: Overview of the Forests of the World

Ms Kaili Viilma, Manager of the Ida-Viru region, State Nature Conservation Centre

Mr Viilma started by providing some statistical background, based on the 2005 FAO report Global Forest Resources Assessment. 7 countries of the world have no forests at all and 10 countries share 2/3 of the world's forests between themselves. She then discussed the importance of forests and problems with forests. She gave an in-depth overview of Sustainable Forests Management (SFM), the 7 thematic elements used to assess and evaluate SFM. She pointed to changes in forest area, caused by both deforestation and afforestation. She also touched upon the classification of forests (primary forests, modified cultural forests, semi-natural forests, productive forest plantations and protective forest plantations) and the trends in individual types of forests. She concluded by discussing issues related to biological diversity, forest health and vitality, as well as the protective functions, incl. socio-economic functions of forests. Her final conclusion: on a global plane things seem under control, but on a regional, sub-regional and sometimes even on a country level alarming trends can be observed. Ms Viilma illustrated her presentation with maps and charts.

More information is available in the power point presentation by Ms Viilma included in the meeting materials

Guidance material on auditing forests

Purpose of Agenda Item

Introduction of the guidance material on auditing the Government's management of natural resources and the related impacts on the environment for forest (including deforestation) by Indonesia, the Project Leader, feedback on comments received and discussion on the material presented.

Discussion

Mr Edward Simanjuntak, from Indonesia discussed the project objective, planned project methodology and listed the participants, timeline, key milestones and explained about the final product.

The draft outline for the guidance material was developed after the Arusha meeting, distributed to the subcommittee members but also to NGOs and government institutions to involve more stakeholders.

Indonesia conducted a parallel audit with Malaysia to try out the draft guidelines.

The use of technology, i.e. the Geographical Information System GIS and Global Positioning System GPS will be stressed in the guidance material. SAI Indonesia has some experience in using the technology and also invites others to share their experience in using the new technology.

Mr Simanjuntak thanked the sub-committee members for being very helpful. He also mentioned occasional communication problems, given that not everybody has direct access to internet, so a communication mix (side meetings during WGEA meetings, e-mail, fax and telephone) is used.

Timeline after SC7:

- End of May 2008: Final version of the Project Plan;
- End of October 2008: Deadline of Draft-writing for sub-committees;
- January 2009: 12th WGEA, Doha, Qatar: Workshop session to analyse draft-writings from members and to decide further actions;
- September 2010: Final version of the Project – translation, editing, printing etc.

The Project Leader asked the help of the Secretariat in translating the guidance material and facilitating the workshop in Doha.

Mr Simanjuntak then discussed the table of contents of the final product and also responded to a question posted among the preliminary comments, why chapter 2 and 3 had been divided - the purpose was to give more prominence to the Sustainable Forest Management concept.

The final product will also include a short procedure on how to use the GIS and GPS, effective new tools to assist in audits and describe the experience of SAIs using the technology and common methodology. The guidance material will also have a user friendly step-by-step audit design matrix.

Mr Simanjuntak finished by reminding the audience that the material was not a dictionary, encyclopaedia or thesis, but guidelines for use by the auditors.

More information is available in the SC7 meeting binder and in the power point presentation by Indonesia included in the meeting materials.

Steering Committee comments/questions and Project Leader's response

- All speakers praised Indonesia for the excellent work on the guidance material. It is well-argued, well-structured, clear and comprehensive and ambitious and Indonesia has every chance to achieve the goal set.
- Several countries expressed their opinion about the use of new technology and the need to include it in the guidance material. Norway was very excited about it, but also pointed out the need of not falling into too many technical details. The FAO of the UN already has some guidance that could be taken onboard. Brazil wished to know how Indonesia was planning to address the issue of using the technology (GIS and GPS) for forest audits. Canada reminded the audience about a presentation made in the Tanzania meeting by Paraguay regarding the use of the new technology. Canada also saw as one possibility of hiring the experts and technology from outside if a SAI does not have in-house possibilities.

The Project Leader explained that Indonesia used GIS and GPS for the purposes of deforestation - to measure the area, digitise it and get the size in hectares. GIS-satellite images are used to analyse forests, deforestation, logging, but also to verify land use (e.g. one piece of land has been given a licence by both the Agriculture and Forestry Department).

- Norway emphasised the need to ensure consistency in the use of definitions with those used by FAO of the UN.
- Norway, supported by Austria, noted that the guidance material seemed to be more devoted to deforestation and to a lesser extent to forests as carbon sinks, which was also an important global issue. As a result the auditing steps were more adapted to deforestation. In all countries when auditing forests, these audit objectives may sometimes be conflicting, sometimes may bring synergies, thus this aspect should be addressed as well. South Africa agreed with Norway's point about the conflict between the commercial utilisation and conservation of forests and suggested adding something about governance.
- Austria and New Zealand proposed that a link be created between this guidance and those pertaining to climate change and renewable energy. Austria gave an example about the growing use of forests for the production of biomass and also the role of using forests for the purposes of articles 3.3. and 3.4. of the Kyoto Protocol. New Zealand raised the question of whether the issue should be dealt with in the forestry paper or rather in the climate change document.
- The UK suggested that a section concerning policy instruments on forest products that have an impact on forest management could be added.
- The Chair, Mr Tammemäe suggested another theme: the forest as a hydrological buffer and the water regime connected with forests.
- Canada pointed to a more general issue that applied to all natural resources guidances: there are plans to have the sub-committee members to write some parts of the documents, which would require more work and effort from them. Maybe SC members have to discuss the issue to be sure that the goals set will be accomplished and within the agreed timeframe.
- In a similar, more general vein, applying to all projects, Canada commented on the ambitious idea to have drafts ready by the Doha meeting. Admittedly this could be possible. Canada referred to the Moscow meeting which used the workshops to collect data. Similarly the forestry workshop in Doha could test some of the steps or chapters on the participants and collect information.
- Some SC members offered to provide Indonesia with the relevant information and materials:
 - Austria: annual reports and other materials in English of Austria's state-owned forestry company;
 - New Zealand: materials about Australia's forest fires, their prevention and recovery of forests after fires.
- Indonesia thanked all speakers for their valuable input and contributions, gladly accepted all offers for sharing information, best practice and experience and agreed to work together with the climate change project and others to make the necessary links.

Outcome

Mr Tammemäe sought the approval of the SC to the work done by Indonesia as project Leader and its team and the SC gladly gave the approval.

2nd Morning Session

Project Plans – Minerals and Mining

Guest Presentation – Minerals and Mining

Prof. Alvar Soesoo, Director, Institute of Geology at Tallinn University of Technology

Prof. Soesoo admitted that he would only be able to scratch the surface of this extensive topic, which was very close to his soul.

He started by giving the background and reasons that have led to unsustainable exploitation of natural resources, illustrating his point with the development of metal prices on the market. During the last five years the prices have been going up, the demand has been growing, and more mines have emerged. This ties in with the population growth. By 2050 – the world's population is expected to reach 9-10 billion people.

Prof. Soesoo continued by defining mines and mining and discussing the impact of mining on the environment, which occurs in all mining phases from exploration to closure and is true for all sizes of mines - small and big. He then described in some details the stages on mining – exploration, project development, mine operation, beneficiation, mine closure (this is where in many cases the problems start). Rehabilitation has to be planned into the project and has to start already during the mining operation. Next he dealt with the issues of mitigating the mining impacts. There are 4 main groups of impacts – general environmental, water, air and other impact, incl. social impact (which is more often than not overlooked, but is very serious). Prof Soesoo made special mention of small-scale or artisanal mining – this needs to be taken seriously as well. Even one-man mining can produce serious impacts, take for example gold mining. 13 million people are engaged in this, many more depend on them for livelihood. To produce one gram of gold many more grams of mercury are used and about 2-5 g of this mercury gets released into the environment!

Prof Soesoo then discussed sustainability and complexity (e.g. the complex use of minerals, referred to various definitions of sustainability (e.g. the 1987 Brundtland report, Prof. Petterson's definition). Sustainable development is instrumental for preserving the environment. And at the same time an opinion poll conducted in Europe showed that ¼ of Europeans thought that thanks to scientific and technical advances the Earth's natural resources would be inexhaustible!

Prof Soesoo's final remarks were devoted to assessment of governments' actions, international instruments and their fulfilment by the governments, improving decision-making by involving specialists and increasing transparency.

He finished by offering his personal opinion: We cannot change what is happening, but we may make the impact softer. And the main thing is: don't bury your head in sand – then nothing happens until the world collapses.

More information is available in the presentation by Prof. Soesoo included in the meeting materials

Guidance material on auditing minerals and mining

Purpose of Agenda Item

Introduction of the guidance material on auditing minerals and mining by Tanzania, the Project Leader, feedback on comments received and discussion on the material presented.

Discussion

Mr Robert Cheyo, from Tanzania started by thanking all members of the sub-committee: South Africa, Mongolia, Uganda, Ethiopia and China. He also expressed his gratitude to other countries that had given a major contribution – SAI Canada, the Czech Republic and Indonesia. Mr Cheyo also thanked those who had sent comments, they will all be addressed in order to make the work plan workable.

Mr Cheyo then outlined the presentation, listed the sub-committee members, explained the project objective, and described the scope of the project.

He then dealt with the proposed structure of the guideline and gave a brief description of the contents of each chapter:

- Chapter 1: Introduction
- Chapter 2: Background on Minerals and Mining
- Chapter 3: National and International responses to prospecting and mining activities
- Chapter 4: Choosing and designing audits of minerals and mining
- Chapter 5: Audits of Mining activities
- Chapter 6: Good practices (incl. ISO 9000 and ISO 14 000)
- Appendices (glossary, links to relevant audits and published documents, and to bodies dealing with mining issues)

The above described the WHAT part of the work plan.

Mr Cheyo then went on to explain to HOW all this was to be accomplished:

- by closely working with sub-committee members (to review and give comments), the AFROSAI-E Secretariat, and the WGEA Secretariat;
- The products – interim output (January 2009) and final output (2010).

More information is available in the SC7 meeting binder and in the power point presentation by Tanzania included in the meeting materials

Steering Committee comments/questions and Project Leader's response

- All speakers appreciated highly the work done by Tanzania. Canada thanked Tanzania for addressing all their comments in the presentation and in the revised Table of Contents.
- Brazil proposed to move sections 2.6 and 2.7 to chapter 3 and include in the tools part in section 2.7 something about what the governments can do to encourage traditional mining communities to switch from unsustainable mining practices to sustainable practices.
- Canada suggested that external expertise could be used for preparing chapters 1, 2 and 3. The problems with enforcing government legislation, as reflected by Prof. Soesoo in his presentation, could be added as

well. The problem of mines abandoned by bankrupt companies could be another topic, which could fit into section 2.3.

- The UK, supported by the Netherlands proposed to add the dimension of health – mining related diseases, health and compensation schemes for former miners. South Africa raised the issue of the huge liability that governments may face if the mining companies have not provided adequate financial safeguards to take care of the health of miners. Reference was made to a recent case of ex-mining workers suing a British company over health concerns. Canada added her voice to this concern and commented on an audit conducted in March 2006 concerning follow-up on mines in the north, which had looked more into the issue, e.g. the financial provisions for liability.
- The UK doubted whether Chapter 6 on best practice was really needed. Or else, if the government has made the ISO norms mandatory, then they should be better dealt with in chapter 3. The Netherlands, however, liked the introduction of the ISO material in chapter 6. The Chair, Mr Tammemäe pointed to two new standards: ISO 18 000 on health and safety issues and another one about to come soon on Corporate Social Responsibility (CSR).
- Canada had a further question about best practices - whether it was best audit practices or best practices of government policies – auditors are entering dangerous territory when they start labelling government policies as best practices.
- South Africa had a more general input, applying to all audit guidance materials, namely to indicate the type of skills required to do the work (e.g. SAs might consider consultants, external help, if the necessary skills are not represented in-house). Still in broader terms, the resource requirements to conduct these types of audits could be pointed out. The Netherlands supported the idea and suggested to add the skills required of the government to enforce the rules. Canada was intrigued by the idea of adding skills needed to do audits. In an earlier IDI training programme this dispute had come up: what skills auditors need to carry out an environmental audit. Then the conclusion had been that performance auditors already possessed the basic skills, they needed the specialised knowledge for environmental audits. Canada urged the current work to be consistent with what had been concluded earlier.
- Canada came up with comments which were more directed to the Secretariat and all 5 Project Leaders. Reference was made to the meeting of Project Leaders meeting on 7 May, where the issue of consistency across the various guidance materials had been discussed. Once again it was emphasised that the case studies, which each of the 5 papers will include – would need some common parameters to ensure consistency.
- Canada also warned against having too great expectations about what would happen in Doha – people would not be ready to talk about draft papers, they would rather learn and talk about their own cases at home etc, as had been the case in the previous meeting in Moscow.
- Some SC members offered to provide Tanzania with the relevant information and materials:
 - Canada offered case studies and assistance, based on a number of audits completed or underway in this sector;
 - The UK work offered materials on the regeneration of former mining areas, which were big-scale industries and where social problems had emerged.

Outcome

Mr Tammemäe sought the approval of the SC to the work done by Tanzania as project Leader and its team and the SC gladly gave the approval.

Afternoon Session

Project Plans – Fisheries

Guest Presentation: Fisheries

Prof. Toomas Saat, Director, Estonian Marine Institute, University of Tartu

Prof. Saat started by commenting on the fisheries guidance paper: it covers almost all important topics and is going to be huge work to accomplish.

Prof. Saat outlined his presentation, which mostly related to fisheries management, a key issue in sustainable development in fisheries. The examples would be mostly from Estonia, as Estonia is a good example, having changed a lot over the past 20 years from the Soviet command system, to total freedom in the late 1980s, not too wise decisions of the 1990s to the present day EU Common Fisheries Policy.

He continued with some general data – there are a total of 30 000 fish species – almost all edible, but not all are eaten – some too small, some rare, some not tasty, many not kosher, i.e. are not eaten for traditional and religious reasons (e.g. the Baltic sea sculpins: the Estonians don't touch them, in neighbouring Latvia - extremely valued commercial species).

Prof. Saat went on to discuss the types of fisheries (industrial, small-scale, artisanal, recreational) which all need different management and governance, as well as the types of fishing gear – active and passive gear.

He then talked about the fish stocks and fishing. For 30 years already there has been overfishing. Most resources are fully or moderately exploited or even depleted and there are almost no underexploited resources. Many regions have no (sound) data about stocks that are being fished. As a result sustainable management of fish stocks is impossible.

To achieve sustainability proper management systems have to be established – the way forward is through access rights. Transparency and stakeholders' (strong fisheries organisations) involvement is important. One shouldn't underestimate the knowledge of fishermen (some time ago a huge herring migration project was run in the North

Atlantic – the emerging conclusion was – follow the movements of the fishing fleet. The fishermen know very well where fish is!).

Prof. Saat also described the precautionary approach to fisheries management, which derives from the need to recognise that fishing has always impacts on the target species, other species and the whole ecosystem.

It is important to remember that there is always some uncertainty involved in advice and forecasts concerning the fish, management decisions add further uncertainty. And mistakes take very long to recover.

The ecosystem approach to fisheries is even wider – humans are not the only consumers of fish. Fisheries have an impact on all aquatic ecosystems. To be sustainable a balance must be struck between responsible fishing and conservation.

Prof. Saat discussed destructive fishing practices, which must be banned (e.g the use of explosives). Bottom trawling is a controversial but widespread fishing practice, which affects the sea floor, destroys all bottom species, corals, and recovery takes sometimes hundreds of years. Long-line fishing is also dangerous for non-target species. Gillnet fishing affects water birds, seals are caught in trapnets. Prof Saat admitted that bottom trawling could not be banned in all areas, but restricted areas could be defined.

Prof. Saat concluded by discussing the problems of managing fishing in high seas, in international zones and coastal zones.

Question to the speaker from John Reed, Canada: Why we allow these practices to go on like bottom trawling – for at least 30 years we have known that it is a destructive and unsustainable practice, why governments allow it, is the industry unregulated, are the treaties not enforced – it is such an obvious thing that can be corrected, but never has been?

Answer, Prof Saat: It is difficult to reconcile sound advice and the commercial side here. Governments do allow practices that should be banned to keep their fleets alive.

Guidance material on auditing fisheries

Purpose of Agenda Item

Introduction of the guidance material on auditing fisheries by South Africa, the Project Leader, feedback on comments received and discussion on the material presented.

Discussion

Mr Wessel Pretorius of South Africa made the presentation. He thanked Estonia for her hospitality. He then asked jokingly, if there were any fishermen around or anyone who did not like fish and there were none. He then concluded that there was not much to do there. Mr Pretorius thanked Prof Saat for the presentation and for providing such ample material, which could be of use for the auditing paper as well.

Mr Pretorius then went on to discuss the project objective - preparing guidance material on auditing the government's management of fisheries resources and the related impact of fishing activities on the environment.

The project scope consists of the following

- Content and structure and why audits on fisheries are important
- Background information on the various sectors
- Definition of sustainability (focus audits on the people-planet-and-profit concepts and how to reach a balance between them)
- Competing concepts of sustainability (environmental legislation vs other legislation)
- Unsustainable development practices and related international environmental agreements
- Public tools used by governments (e.g. booklet classifying fish into green, yellow and red fish in South Africa)
- Global governance arrangements
- Commercial/recreational/customary (indigenous rights, e.g. in South Africa) dimension.
- Importance and limitations of science.

Mr Pretorius then introduced the project team and contact persons and invited those who thought Botswana was a desert country to go and check out the Okavango Delta.

The Table of Contents was discussed in fairly good detail. The introduction might be rearranged slightly to take into account a comment from Canada. The main body of the guidance material consists of three chapters. Ch 1 – Background; Ch 2 - Choosing and designing audits of fisheries, Ch 3 - Examples from practice; and appendices.

In response to the written comments, Mr Pretorius said that more prominence would be given to sustainable management of fisheries and the step by step process, as recommended by Canada.

In line with the issues raised earlier today, a general consideration topic could be added, addressing the issues of using the experts. The issues will be dealt with from the sea and fresh water perspective.

Mr Pretorius described how the work will be undertaken, who will do what, and how communication will be achieved.

The first draft is scheduled to be ready in 2008/2009. The guidance paper on biodiversity can serve as an example, as well as the paper, Cooperation between SAIs: Tips and Examples for Cooperative Audits.

The final product, the Guide will be presented at the 13th meeting of the WGEA in June 2010.

Mr Pretorius invited everyone to provide information to the Team Leader if anything has been missed from the section on available audit materials. He also sought more clarity as regards translation from the Secretariat.

More information is available in the SC7 meeting binder and in the power point presentation by South Africa included in the meeting materials

Steering Committee comments/questions and Project Leader's response

- All speakers offered praise about the presentation and the work done by South Africa and its team.
- The USA had a couple of general comments regarding all five papers: The plan to have the 1st draft ready by the time of the full WGEA meeting could be over ambitious. Rather, the possibility of having real valuable input from the other 50 members should not be ruled out. They have to be genuinely invited to give input/comments. Maybe some explicit areas could be identified for comment to facilitate the process.
- The USA, picking up on the comment made by Austria when discussing forestry suggested that the potential impact on climate change ought to be at least acknowledged, without repeating the principal climate change auditing guidance material, but making general reference to climate change. This could be added as part of the prologue.
- Poland informed the SC about an ongoing audit on fisheries management in the Baltic Sea – all Baltic Sea countries are participating, Denmark is the coordinator. The work will be finalised by the end of 2008 and the joint audit report is due to be published in December 2008. Another fisheries management audit was undertaken in 2007 by the Russian Federation, Armenia and Azerbaijan. Russia surely is ready to provide materials concerning this audit.
- Estonia is also participating in the audit mentioned by Poland and has run into a difficulty, trying to find a methodology on how to evaluate the volume of illegal fishing. The European Court of Auditors has conducted a fisheries audit a year ago and included some estimates of illegal fishing but no precise data could be developed. Norway added that Russia and Norway had conducted a parallel audit of fisheries management systems in the Barents Sea, devoted to the issue of illegal fishing. However, the volume of illegal fishing could not be determined with any precision.
- Canada noted that South Africa had addressed many of their comments. Canada sought information from South Africa regarding possible meetings, given that subcommittee members need to plan in well advance. Canada also wished to know who the writers were going to be – whether one or more countries will be involved in writing the chapters.
- Canada also thought that maybe help for the background section could be sought from international organisations. The same applies to other guidances.
- The UK had said in the comments regarding the forestry paper that the consumption side ought to be addressed as well. The same applies to other natural resources guidance papers.
- Some SC members offered to provide South Africa with the relevant information and materials
 - Norway offered to send a copy of the parallel audit of fisheries management systems in the Barents Sea conducted by Russia and Norway.

Outcome

Mr Tammemäe sought the approval of the SC to the work done by South Africa as Project Leader and its team and the SC gladly gave the approval.

He also gave the Project Leaders some fruit for thought - would they like to keep the 3 papers separate or place them under a common umbrella. He left it for the Project Leaders to contemplate and decide.

Structured review of Study on Natural Resources Accounting

Purpose of Agenda Item

Present the plans concerning updating the Study on Natural Resources Accounting first undertaken in 1998 and seek feedback from the SC members regarding the usefulness of the exercise and further information concerning the state of play in the SAIs.

Discussion

Mr Steven Elstein, USA presented the agenda item. He first noted the difference of the Study on Natural Resources Accounting from the other project plans. The Study was completed by Norway in 1998 and is in need of updating. The decision to do so was made in Arusha. Uganda offered to assist.

Mr Elstein then gave a brief overview of what natural resource accounting was: quantifiable framework information on the state of use and the value of the national resources and environmental assets to give the governments a set of indicators that can be used in decision-making. The SAIs can use environmental statistics for their audit work, it can serve as a basis for reporting on the long-term implications of policy choices and for recommending actions. One example that ties in with climate change, the central theme of this working period, is using timber accounts to track the value of forests as carbon sinks.

Mr Elstein next pointed out some of the developments in this field during the past ten years, both concerning the international level and international organisations and individual countries. The updating work will be focusing on three aspects:

- Current state at the global level;

- Detailed examples of practices in individual countries (updated info on which countries have natural resource accounts and what kinds of accounts exist, e.g. Australian water accounts);
- How the SAIs can use the natural resource accounts? For example in addressing climate change issues.

Mr Elstein regarded the undertaking as most challenging. It seems that 10 years ago the SAIs did almost nothing, since the search for information produced very little. Mr Elstein proposed that as a minimal they could update the 1998 list of options on how the SAIs could become involved in the natural resource accounting process. In light of the countries' different levels of experience in this field, the responses will have to vary as well. In those countries that already have the natural resource accounts the SAIs could audit the accounts. On the other extreme are those countries that have nothing yet, e.g. the USA, where the SAI could launch the discussion about the possibility of establishing such accounts. In the early 1990s attempts were made in the USA to set up natural resource accounting, but the efforts then came to nothing. Now there is a good chance to revisit the issue in the USA.

As regards the timeframe, the draft is planned to be circulated before the next SC meeting in January 2009 (to be confirmed) in order to obtain comments at that meeting.

Mr Elstein invited the SC members to share their thoughts as regards the value of this exercise, the tentative plans and timing and on how best to use the accounts. One option would be to focus on climate change and see how the information from the natural resources accounts would help in estimating climate change. He also asked the SAIs to share any information on what they have done in this field.

Steering Committee comments/questions and presenter's response

- All speakers noted that it was a worthwhile exercise, important topic and gave praise to the presenter for going in the right direction. Many shared what they knew about the state of play in their own country:
- The UK said that not much had changed in their country since the original study came out. The statistical authorities produced some natural resource statistics. The SAI was not involved in this work. However, there were some developments as regards climate change – a new bill in the parliament about the nation's annual carbon budget and apparently there would have to be an annual carbon account for the nation as well. But this information is not included in the national statistical environmental accounts yet.
- The UK also wanted to know if the work would be conducted solely at the national level. Since the last report much more attention has been on entities. The UK government has standardised sustainability reporting by entities and HM Treasury has launched a pilot project. However, the involvement of the SAI is not clear yet.

Mr Elstein's response: There is a need to consider the issue, could be a tall order, though. From a practical standpoint the first step would be just to enquire whether such accounting is being conducted on entity level in a country.

- Canada enquired whether there might be an output from this work to the 3 natural resource guidances in the form of a short message.

Mr Elstein's response: Output in the other guidance papers is an excellent idea. Everyone knows the frustration of having to draw conclusions on the basis of unreliable or patchy data, thus such accounts are extremely valuable.

- Canada also proposed that this could be a topic for INCOSAI, if there was a certain momentum, then the 180 auditors general in Johannesburg in 2010 would be an excellent forum to get natural resource accounting on their "radar screens".

Mr Elstein's responded that it was not clear to him if there was momentum in the SAI community, this still had to be assessed. But the momentum seemed to be in the countries' statistical departments and environmental agencies.

South Africa supported Canada's proposal to include the topic in the INCOSAI agenda and promised to see what could be done about it.

- Estonia described the Estonian Government's practice of the last three years to include in its annual accounts biological stock (forest – a large part of Estonia's managed and protected forests are state-owned), putting monetary value on this stock. No separate environmental audit has been conducted on this, but the financial auditors have criticised the value put to this stock, asking, how the Government had come up with the figures.
- South Africa suggested that the study could view the natural resources accounting issue from both developing and developed country perspective and offered to help in adding the developing country perspective. Currently most African countries see a net outflow of natural resources. Accounting of these resources is more difficult because not every country is using accrual basis accounting but cash based accounting.
- Poland was sure that each country must have legislation on how to assess the value of forest, e.g. Poland has a special methodology for this, to be used in cases where companies who have polluted the forest have to pay compensation. There is an ongoing inventory of the value of the resource on a year by year basis.

Outcome

According to the Chair, Mr Tammemäe there was no need for the SC to take a formal decision about this agenda item due to its nature, and the SC thanked Mr Elstein for the work and took note of the information presented.

New web pages: biodiversity and cooperation between SAIs

Purpose of Agenda Item

To consider and discuss any comments from Steering Committee members provided before the meeting and to approve the project plan on the Web Page on Biodiversity and Web Page on Cooperation between SAIs. The agenda item was discussed in two parts – first the biodiversity web page and then cooperation between SAIs.

Discussion: biodiversity web page

The agenda item was introduced by Ms Elaine Ferreira Souza from Brazil and Ms Carolle Mathieu from Canada. Ms Ferreira started by describing the project objectives (promote the ongoing exchange of experiences between SAIs on biodiversity audits; give useful information on biodiversity to auditors; encourage and support audits in the areas of biodiversity by the use of IT tools). She then listed the future contents of the web page. The plans are not to post all data on the web page but use links where possible (this as a response to a comment by Poland). The web page will be updated at least twice a year or whenever deemed necessary.

The following help is expected from the Secretariat: make the layout for the web page so that the contents can be posted and give support on IT tools. The Secretariat is also asked to forward information on new audits in biodiversity. The same team is also working in parallel on the training model on biodiversity, therefore more time has been built into the timeline, but in response to the comment from The Netherlands, maybe the task could be achieved in less time.

Ms Mathieu briefly described the timeline – research into the project will start after the SC meeting. After the meeting in Doha in January 2009 the content will be finalised and the website will be tested on different countries. The final product will be ready by the beginning of 2010.

More information is available in the SC7 meeting binder and in the power point presentation by Brazil and Canada included in the meeting materials.

Steering Committee comments/questions and presenter's response

The SC had no questions or comments at this juncture.

Outcome

Mr Tammemäe sought the approval of the SC to the work done by Brazil and Canada as Project Leaders and the SC gladly gave the approval.

Discussion: Cooperation between SAIs - tips and examples

The agenda item was introduced by Mrs Ewa Borkowska-Domańska from Poland and Mr Rob de Bakker from the Netherlands.

Mrs Borkowska-Domańska explained to the SC that after careful consideration the two Project Leaders had decided not to create a web page for cooperation between SAIs. She gave the following reasons: this paper is not a manual, it differs from other papers, consists of 22 tips and examples. There is no need to update it as of yet, maybe in the future, once new experience has been gained. The paper itself exists on the web page anyway, thus it can be accessed easily.

Steering Committee comments/questions and presenter's response

- Canada and Brazil spoke on the subject and agreed with the Project Leaders' decision.
- Canada wished to know if it was possible to conduct a search on the web page by cooperative audit and proposed that the Secretariat provide for such possibility, in the course of their work on the web site.
- Brazil wanted to know about the fate of the general discussion forum that had been contemplated as well. But Brazil also had some doubts as to whether it was possible to keep such discussion alive.

Response by Project Leaders: Mr de Bakker from The Netherlands offered that if the Secretariat wanted still to emphasise cooperative audits, a minimum programme could be carried out by just putting up the paper and providing links on the web page. As regards the forum, he reminded the SC that after earlier discussions the decision had been made to abandon the idea as requiring too much effort. Mrs Borkowska-Domańska shared his view.

Outcome

The Chair, Mr Tammemäe invited the SC to make a formal decision to remove the project from the working plan and the SC agreed to do so.

Environmental audits worldwide database: the Environmental Accords Project

Purpose of Agenda Item

Discuss the feasibility of keeping the project in the working plan.

Discussion

Mr John Reed, Canada, described how the plans had evolved in the meeting in Arusha to conduct a search through the database to find all the environmental audits that had included an international environmental agreement. With

the handover of the Secretariat's work from Canada to Estonia, Canada was left with no capacity to carry out this work. "A good idea, nice to do, but not necessary to do". Mr Reed had also given the same recommendation to Estonia: the issue was not a priority.

Steering Committee comments/questions

- Tanzania argued that since this plan had been discussed in Arusha and agreed upon as useful and advantageous and since the change of office from Canada to Estonia had made it impossible for Canada to carry out the project, the SC could request Estonia to consider whether they could take over the responsibility for the project.
- Canada suggested that maybe the relevant questions could be added within the framework of conducting the 6th survey on environmental auditing and once such information is collected, it would be easy to sort it in the database. It would be up to Estonia to consider this.

Outcome

The Chair, Mr Tammemäe: thanked the SC for the trust and the hope expressed with respect of the Secretariat and said that if the SC felt that the database was needed and useful, the Secretariat would do its best in order to serve the SC and make the effort. He pointed out that there might be a problem with keeping to the deadlines, since the Secretariat had just learned about this task, but he did promise to present something by the end of the current working period.

Greenlines Newsletter

Purpose of Agenda Item

Discuss the plans concerning the Greenlines newsletter, in general terms and in light of the transition of the Secretariat from Canada to Estonia.

Discussion

Mr Steven Elstein, USA explained what Greenlines was, given that some people might never have seen the newsletter: It is a twice a year newsletter. The last edition came out in October 2007. It is issued usually after some event of significance – in this case the SC meeting, to inform WGEA community at large of the news and developments. The newsletter consists of three major components. First, the new Secretariat will have to give a major input, it is customary for the Chair to write an open letter, and inform the community of the new developments. Secondly, there are news briefs for SAls to communicate relevant issues (an award, study, audit undertaken or completed, anything to share with the WGEA community). The third component is a feature story. Tanzania contributed with a great feature story after the Arusha meeting.

In a few weeks another invitation will go out for news briefs, by e-mail. The deadline is normally a fortnight. These need not be long, and there is no need to worry about the English language, editorial help is on offer for that. New Zealand has already volunteered for the next feature story.

The deadlines for contributions for the next issue depend to a certain extent on the Secretariat – when will they be ready with their part for the newsletter. But the intention is to have the next Greenlines out by the end of June or early July.

The logistics for the transition of the Secretariat need to be worked out. The web-based work is still carried out by Canada. Mr Elstein expressed the wish to carry on with Greenlines, which is still fairly young in its redesigned format, and invited anyone interested in improving the newsletter or with interesting ideas, which would help bring the WGEA community closer together to come forward.

Steering Committee comments/questions and presenter's response

- The UK wished to know, which was more useful for the audience to post in the newsletter: information about audits started or finished?

Mr Elstein responded that both were useful and could lead to interesting contacts and feedback.

- Canada briefed the SC about the website transition: Canada still maintains the website until this fall, when Estonia will take over. Estonia is currently developing new visual identity and will then take over maintenance of the website and will start posting the content on the website as well.
- Poland suggested that the newsletter should also include contact information so that newcomers would also know to whom to send the information about audits etc.

Outcome

The Chair, Mr Tammemäe thanked Mr Elstein for the information and expressed the SC's appreciation of the efforts he has undertaken to keep Greenlines going. The SC took note of the good work done by Mr Elstein.

Regions - challenges in cooperation between RWGEA and WGEA, regional cooperative audit

ACAG/SPASAI; AFROSAI; ARABOSAI; ASOSAI; EUROSAI; and OLACEFS

Purpose of Agenda Item

Overview of regional developments to be given by Regional Coordinators.

Discussion:

1) ACAG/SPASAI

The presentation was made by Mr Jonathan Keate, New Zealand. He described the recent ACAG/SPASAI meeting in Melbourne, Australia, 21-23 April 2008. Mr Tammemäe had participated and provided an insight into the WGEA and its new Secretariat's plans.

Mr Keate noted a proposed regional cooperative environmental audit to be undertaken by Pacific Island SAIs in the area of water, waste or sanitation in 2009-2010. The proposed audit is one of the outcomes of a capacity building initiative in the Pacific. The team working on the proposed audit would draw on relevant WGEA guidance.

More information is available in the SC7 meeting binder and in the power point presentation by the Regional Coordinator included in the meeting materials.

2) AFROSAI

The presentation was made by Mr Wessel Pretorius of South Africa. He introduced the structure of AFROSAI (Arab-, English- and French-speaking), in more detail the structure of AFROSAI-E and its approach to environmental audit, briefly touched upon the region's achievements (cooperative and parallel audits), discussed the situation by individual countries in the region which was revealed in the regional survey undertaken in 2007, and outlined the way forward for regional work, which included preparation of regional audit manuals, which will be given annual technical updates.

More information is available in the SC7 meeting binder and in the power point presentation by the Regional Coordinator included in the meeting materials.

Steering Committee comments/questions and presenter's response

- The Chair, Mr Tammemäe praised AFROSAI-E for giving excellent feedback to the questionnaire on environmental audit.
- Canada and the UK commented on the manuals – whether they were specific to the region or more generic and could be used elsewhere as well? The UK invited everyone to find out if more countries have prepared manuals from which lessons could be learned by pulling the forces together. Canada had some years ago funded an Ethiopian project on a manual and wished to know what had come of that.

Mr Pretorius responded that they can share their regional manuals. He was not aware of the Ethiopian project, but promised to follow up on it. He explained that a manual can only work if it is regularly updated. Mr Pretorius invited everyone to send them information about existing manuals.

The Chair, Mr Tammemäe noted that sadly, that ARABOSAI was not represented and that there was no information about developments in that region either.

3) ASOSAI – China

The presentation was made by Mr LINHGU An. He started by thanking the SAIs and governments who had supported the election of the Auditor General of China's National Audit Office to the UN Board of Auditors in November 2007. He also announced other appointments of Chinese audit officials to positions in important international fora.

Mr LINGHU described the major activities of ASOSAI in the past year, its active participation in the WGEA affairs. He went on to introduce the cooperative audit projects and research projects of ASOSAI (e.g. the cooperative environmental audit project on Dust and Sand Storm Prevention). Mr LINGHU then explained the regional cooperative audit project plan of ASOSAI and finished by listing the progress made by China in environmental protection, with special reference to the upcoming Olympic Games.

More information is available in the handout material and in the power point presentation by China included in the meeting materials.

4) EUROSAI

The presentation was made by Mr Zbigniew Wesółowski, Poland. EUROSAI has a new member - Armenia, bringing the total to 39 members. The Regional Coordinator explained the organisational structure of EUROSAI, audit activities completed and undertaken (e.g. the 13-country European audit: Actions towards mitigation of climate change and adaptation to the consequences of these changes), new topics of potential cooperative audits, training activities and plans for the near future: VII EUROSAI Congress will take place in June 2008. At the congress Norway will become the new Regional Coordinator of EUROSAI. Mr Wesółowski ended his presentation with a personal

message of thanks and good wishes and wishes of good health for everyone, because this had been his last presentation at this forum, given that Poland was going to hand over regional coordinatorship to Norway and he personally was going to retire in January 2009.

More information is available in the power point presentation by the Regional Coordinator included in the meeting materials.

Steering Committee comments/questions and presenter's response

- The UK spoke on behalf of everyone and praised Poland for many years of excellent work in EUROSAI: the group has really moved on under Poland's leadership.
- The Chair echoed the thanks and good words extended to Mr Wesołowski and Poland.

5) OLACEFS (COMTEMA)

The presentation was made by Mr Ismar Barbosa Cruz, from Brazil. He discussed the activities of the 2006-2008 work plan, described the efforts of the member countries to carry out joint work, their training efforts. Translation of documents is an issue for this regional group (e.g. SAI Peru is translating the Auditing Biodiversity document into Spanish). Mr Cruz also spoke about the upcoming 6th CONTEMA meeting in June in Brasilia, the capital of Brazil, and its objectives.

Outcome

After a long day of work Mr Tammemäe summarized the accomplishments of the day. Good progress has been made with respect of the three natural resources projects, the SC could award tentative approval to all of them. A suggestion from the Secretariat: even if Project Leaders are contemplating producing separate documents, they could think of having joint forewords. Mr Tammemäe asked the Project Leaders to kindly consider this suggestion.

Other issues of the day dealt with the structured review of natural resources accounting and the web page on biodiversity.

A decision was made to take off from the work plan the intention to create a web page on cooperation between SAIs.

Estonia committed to carry on a project forwarded to Estonia by Canada with Tanzania's support.

Mr Tammemäe thanked especially the Regional Coordinators for their work and commitment that contributes greatly to the overall success of WGEA work.

Day 4

Friday, 9 May 2008

Morning Session

Introduction of biodiversity tutorial

Purpose of Agenda Item

Overview of the plans involving the development of the biodiversity tutorial, feedback on comments received and discussion on the material presented.

Discussion

The agenda item was introduced by Project Leaders Ms Elaine Ferreira Souza from Brazil and Ms Carolle Mathieu from Canada.

Ms Mathieu started by explaining that the tutorial followed from the paper "Auditing Biodiversity" developed under the work plan of the previous working period.

The objective of new project is to take the work a step further from the original guidance document. This work is also connected with the development of the web page for biodiversity, presented by Ms Souza and Ms Mathieu on 8 May. The aim of this training project is to provide one more tool for the SAIs to encourage them to undertake audits in biodiversity issues. More specifically the aim is to develop a training module on biodiversity for dissemination at planned meetings of the regional working groups on environmental auditing (regional coordinators are encouraged to convene at least one meeting of the regional members during 2008-2010) and thus give a second life to the Biodiversity paper, but going beyond the Biodiversity paper by providing exercises and new case studies.

Ms Souza presented the scope of the project and explained each project phase in more detail. There will be 3 phases (currently phase 1 is under way):

- **Phase 1:** Project leaders develop the global training module (includes needs assessment from the regional WGEA coordinators (RWGEA)).
- **Phase 2:** Project leaders deliver the pilot training module and update the training material following the pilot.
- **Phase 3:** Regions take ownership: delivery into the regions.

The training module will follow the structure of the Biodiversity paper: the background, followed by the four steps to choose and design an audit on biodiversity and finally specific case studies with exercises. The Project Leaders decided not to tackle all the ten original topics of the paper, but focus on the following: national strategy on biodiversity, protected areas, endangered species, marine habitats and their resources, forest resources and mainstreaming biodiversity into economic sectors and development planning.

The final product will consist of:

- Slides for each part of the training module
- Guide for the instructors: important because the instructors will be different from region to region
- Notes for the participants: coming mainly, but not only, from the 2007 Biodiversity paper
- Exercises
- Case studies/exercises: from different regions

Ms Mathieu also explained what they expected of regional coordinators as regards phase 3:

- Organize the delivery of the training module.
- Find instructors who could be IDI instructors.
- Find subject matter experts (SMEs); could bring a regional perspective during the delivery of the training (either SAIs with the relevant experience or external organisations, possibly UNEP, International Union for the Conservation of Nature, the Secretariat could help).

Participants – regional coordinators are part of this project in addition to the Project Leaders of Brazil and Canada.

Canada and Brazil will deliver a pilot programme, the best option would be during the Doha meeting.

In March 2008 the Project Leaders worked together in Brazil on the project. They analysed the material and defined the rough outline of the course: 1 h – background on biodiversity; 3 h – the 4 steps; 6 h – case studies. They also developed slides (80 already), discussed the exercises and case studies. Instructor guides still need to be developed and the notes will come from the Biodiversity Paper, plus some new information will be added.

Ms Mathieu also addressed the comments sent by SC members: Indonesia's recommendation to add the pressures on biodiversity arising from human activities will be taken onboard. The same applies to the connection between climate change and biodiversity. She also provided answers to the questions raised by The Netherlands concerning the effectiveness of the course: the matter still needs to be discussed with the regional coordinators, so as to ensure that the relevant audits are undertaken (ideally) soon after the training.

Ms Mathieu also had a general recommendation to other Project Leaders to have at least one meeting of amalgamative writing, which will turn out to be a lot easier than just communicating by e-mail.

Ms Mathieu briefed the SC about the subcommittee meeting, held on 8 May to discuss the pilot course. Although AFROSAI-E was willing to host the pilot course at its regional meeting, it was thought best to organise the pilot course in Doha, preferably before the beginning of the meeting. The Secretariat considered the proposals and agreed. After Doha the course can be delivered in the regions.

Timeline and key milestones:

- Finalising all the material for the course: June-Nov. 2008
- Delivery of pilot course in Qatar: January 2009
- Updating the course: February-March 2009
- Final product: April 2009
- Delivery of the course in other regions: 2009-2010

The IDI has offered to help develop the course as an e-learning tool. This could support the efforts of the regions.

More information is available in the SC7 meeting binder and in the power point presentation by Brazil and Canada included in the meeting materials.

Steering Committee comments/questions and presenter's response

- All speakers congratulated the Project Leaders on a very good, brilliant presentation, they found that these were really good thoughts, and that a huge amount of work had been invested already, the planning stage had been very thorough, but also found that meeting the regional needs was going to be a challenge.
- Many speakers also spoke about the need to get the right people to participate in the pilot course: Tanzania agreed that the presentation of the pilot course in Doha was a good idea and proposed that the SC take a resolution to that effect and make it prominent in the invitation to Doha, so that Auditors General (AGs) really bring along the people who will be responsible for the training. Canada, supported by South Africa suggested that an early signal was needed so that the regions actually sent training specialists and subject matter experts to Doha.
- The Project Leaders pointed out that the number of participants in the pilot course in Doha would have to be limited to 20-30 people, ensuring balance between the regions and with each regional coordinator focusing on instructors and subject matter specialists as participants.
- The IDI representatives recommended that the Doha pilot course should be open for all interested persons, this could be achieved through parallel sessions. Tanzania shared the same view: given that the WGEA are a family, it is important to have everybody onboard – otherwise it would amount to discrimination and be very unfair.
- The Chair, Mr Tammemäe thought parallel sessions an excellent idea. He then sought the opinion of Qatar about having the pilot course before the meeting in Doha began. Qatar saw no problem in having the 1,5 day pilot training in Doha and asked to be sent information concerning the practical requirements. Mr Tammemäe thanked the Qatar delegation on behalf of the SC for accepting to have the pilot course in Doha.

- Canada also reminded the SC that after Doha the Project Leaders would hand their work over to the regional coordinators. The IDI representatives pointed out that in all English-speaking regions there were at least 1-2 persons who had done the other course and promised their contact data. This tied in with the concern voiced by South Africa about the possible budgetary difficulties of some countries to send so many people to Doha. South Africa proposed that in Doha only the contents of the course be introduced and then those who would not be able to attend, could still use the course.
- The Chair, Mr Tammemäe said that nothing prevented the regions from using the course after Doha.
- Norway wished to know if the Project Leaders had considered using a design matrix as a planning tool. Answer: the Project Leaders are contemplating adding the audit logic matrix at the end of chapter 2.
- The UK pointed to the obvious linkage of the biodiversity tutorial and the 5 guidance materials, since they all overlapped with biodiversity in some respect and recommended to work closely with the other Project Leaders to find ways of integrating what they did.

Outcome

The Chair, Mr Tammemäe asked the SC if they could adopt the work plan presented and the SC did adopt the work plan presented to them.

WGEA-IDI training course for AFROSAI-F, 2008-2010 Training needs for WGEA members

Purpose of Agenda Item

Overview of the training project, feedback on comments received and discussion on the material presented.

Discussion

The topic was presented by Mr Jean Protais Belinga, Cameroon, the Project Leader. The objective of the project is building the capacity of AFROSAI French speaking SAIs to undertake environmental audits. This is a special project, since French is not an official WGEA language, this is why the project team is quite small, in addition to Cameroon there are only Canada and Estonia in the team.

This is not entirely a WGEA project, but sponsored by the Canadian International Development Agency (CIDA) within the framework of a larger cooperation project of capacity building.

The project has a Technical Committee responsible for the activities, timeline and methodology, thus the project does not only depend on WGEA but also on CIDA.

One of the reasons for the project is that AFROSAI-F is very far behind in comparison with others and is still focusing on performance audit. This is why the deadline of the project is 2010.

Project scope:

- Updating of the WGEA-IDI environmental auditing training course material
- Adaptation of the updated training course to sub Sahara region specificities;
- Translation of the new environmental auditing training course into the French language;
- Organization of a training workshop for 30 auditors from 23 French speaking SAIs of AFROSAI.

There will be 4 activities: planning meeting in September 2009, design and development meeting, translation into French, environment audit workshop, 2 weeks in February 2010.

This project is a big challenge, because it is to be conducted in French, not the official WGEA language, and it concerns a sub-regional group that is far behind others.

More information is available in the SC7 meeting binder and in the power point presentation by Cameroon included in the meeting materials.

Steering Committee comments/questions and presenter's response

- The Chair, Mr Tammemäe thanked Cameroon for such an excellent initiative. Other speakers joined in congratulating the Project Leader.
- Tanzania wished to know, why planning started so late, in September 2009, especially given that the sub-region has fallen behind the others.

Cameroon's response: this is only one of the many CIDA projects within the general framework, and there are other courses to be conducted first, e.g. performance, IT audit. Canada said that the planning meeting could be advanced somewhat and the course was intended to be carried out in Madagascar (probably) in February 2010.

Mr Belinga of Cameroon also commented on the inconsistency of using the names of this regional working group and its sub-groups in the SC meeting agenda and some presentations. Mr Belinga thanked everyone and emphasised that the working group was a family.

- The Chair, Mr Tammemäe admitted the error in the programme and hoped that any misunderstanding had been cleared.

IDI Strategies 2007-2012 and cooperation possibilities with the WGEA

Purpose of Agenda Item

Overview of the IDI Strategy 2007-2012, Programme Design Suggestion for a transregional capacity building programme on environmental audit and cooperation between WGEA and IDI.

Discussion

Ms Archana Shirsat, IDI, introduced the agenda item. She thanked the SC members and the Secretariat for the invitation and for the opportunity to make a presentation. She also thanked SAI Estonia for wonderful hospitality.

Ms Shirsat discussed the new IDI Strategy for 2007-2012 (the 2nd Strategy), how it affected the programme design and ways of cooperation with WGEA. IDI is the training arm of INTOSAI, but since the new strategic plan came into force, IDI no longer does only training, but rather capacity building. Ms Shirsat gave an overview of how the paradigm shift had occurred from the 1st strategic plan. During the first strategic plan period a pool of 200 training specialists had been prepared, there were many courses available. Feedback showed that people liked the training, they learned a lot from the training but they did not always really apply what they had learned at work. This is why under the new strategy a gradual shift from only training to larger capacity building has occurred: focus from individuals to institutions; from regional focus to subregional (and also transregional) focus (clusters of SAIs with a common need); instead of building training and professional capacity now the emphasis is on building professional and institutional capacity.

Ms Shirsat described in more detail the capacity building programme: now there are more tools for finding out what the needs of the SAIs are, not only in the audit area, but institutional needs as well; cooperation with regional partners is important. IDI sees itself as an agent to facilitate change. Ownership and sustainability are the pillars on which the programmes are built.

The main elements of the capacity building approach: people, processes and products are targeted at the same time; all levels of the SAI need to be got onboard to make an impact (e.g. support of the senior management needed in order to put into practice what the auditors have learned in training); blended solutions (e-learning aspects, plus face to face workshops, depending on the needs of the region); participants are not individuals but audit teams; support is mainly given during actual audits. Added value can be obtained from interregional exchange, given that IDI works with all regions and there is no need to reinvent the wheel.

Ms Shirsat finished by envisaging ways of cooperation with WGEA. She described a typical previous training programme. As opposed to that the capacity building programme consists of the following: planning and a curriculum meeting (scope, stakeholders, signing a MoU with them), design and delivery of (face to face/online) training; planning meeting for adaptation of WGEA guidance and writing audit plans (could be any of the existing WGEA guidance materials); conducting pilot audits with on job support by experts; review meeting for finalising reports and SAI manuals; adoption of manuals and tabling of reports and lessons learned.

The IDI representatives thought that maybe the forest auditing project would be suitable for cooperation, however, the plans are only tentative at this stage. They invited feedback and suggestions. Expectations from the WGEA side – identification of priority audit areas on which work could be done together, guidance material has to exist and subject matter experts are needed from WGEA.

More information is available in the power point presentation by IDI included in the meeting materials.

Steering Committee comments/questions and presenter's response

- Norway thanked the presenters and was glad to note that the guidance materials would be put to good use. Given that the IDI has unique experience in knowing about the needs in developing countries, what are the major challenges the WGEA should consider so that user friendly guidances are prepared in the developing countries?

IDI response: The materials should be very practical, emphasising the HOW TO? aspect, have lots of illustrations, special formats to help people, process flows, plus tips and lessons learned. The IDI has noted that different perspectives and problems may come out in the same audit for a developed or a developing country. It would be very useful, if both were to be included in the guidance materials.

- The USA commented on the need for follow-up after training: what do I do when I get back home? The USA also wished to understand better what was meant by institution building, maybe an example to demonstrate how a weak institution could be turned into a stronger institution.

IDI response: Different models are used in different regions (e.g. SAI maturity model etc). In a SAI different aspects, like the mandate (maybe no mandate to conduct environmental audits), human resources etc, interact with each other to form the final product. The IDI wishes to see the big picture. A needs assessment at an institutional level helps, SAI teams are trained to conduct such assessment themselves. IDI gives help in strategic planning in a SAI, pinpointing priorities, interventions will be based on the strategy and finally there's measuring and reporting to complete the whole circle.

- Canada wished to know if IDI could become part of the various projects' subcommittees or could find training specialists to participate to have training perspective applied to the document to see if it might somehow change the contents or approach used in the document.

IDI response: The IDI has no more capacity than to participate in one, maybe two subgroups at the same time. If the IDI started with forests and Indonesia, then other, future guidance materials could use the same pattern.

- The Chair, Mr Tammemäe thanked IDI for the presentation and the offers for cooperation.

Sixth Survey of Environmental Auditing

Purpose of Agenda Item

Presentation of plans regarding the modification of the Sixth Survey of Environmental Auditing.

Discussion

Mr Henn Pärnamets of the Secretariat made the presentation. He explained about the intentions of the Secretariat to change the survey, make it shorter, leave some questions out, depending on the value to be gained from the responses. Mr Pärnamets is to send out the draft questionnaire at the end of May and seek the input from the SC. Mr Pärnamets forwarded Canada's proposal to put together a subcommittee for the survey, to bring together at least regional coordinators. That would be useful in order to take into account the specific nature of the regions and develop some specific questions to be answered by only these regions, for which these issues are relevant. He also invited the SC to come up with ideas for new items – sustainable development, regional/global issues etc. Mr Pärnamets will also add a background analysis, as input for the new questionnaire. Another suggestion is to have some questions for external organisations with which WGEA wishes to cooperate. There is also a need to consider what the outcome of the survey will be and who will use it afterwards (incl. external organisations).

More information is available in the SC7 meeting binder and in the power point presentation by Mr Pärnamets included in the meeting materials

Steering Committee comments/questions and presenter's response

- The Chair, Mr Tammemäe reminded the SC that the survey was an important source for next period's working plan, and catering for regional needs in the questionnaire was equally important.
- Canada noted the decision of the day before to ask whether there had been an international agreement involved when collecting data about audits.
- The Chair, Mr Tammemäe, supported by Canada thought that the decision about forming the subcommittee should be made today and invited the regional coordinators to express their opinion about participating in the subcommittee:

SC response: The UK, New Zealand, Norway, China, AFROSAI, OLACEFS accepted to be in the subcommittee and the Czech Republic offered her experience as well.

- Poland suggested that before modifying the previous questionnaire, it was necessary to establish what the main purpose of collecting the information was. Otherwise it would be difficult to decide what to take and what to leave. She asked the Secretariat to send the SC the vision and explain also to whom the results were going and only then the questions could be sent.
- New Zealand proposed that the input from the Australian states should also be considered, since a lot was being done on the states' level. Fiji had requested that the results be broken down by Australia, New Zealand and the Pacific region.
- Mr Pärnamets asked the regional coordinators to help the Secretariat in their region to collect the data.

Outcome

The Chair, Mr Tammemäe invited the SC to approve the main aim and the main idea presented and decide on the formation of the subcommittee and the SC agreed.

By the end of May Mr Pärnamets is to send the first materials to the subcommittee members.

Formal Cooperation Strategy with External Organisations

Purpose of Agenda Item

Presentation of the Secretariat's plans regarding the formal cooperation strategy with external organisations.

Discussion

Mr Henn Pärnamets started by pointing to the difference between cooperation and communication, given that there had been some ambiguity about the use of the terms. He then touched upon some cases of external cooperation that already existed (UNEP, UNDP, World Bank). He asked the SC, from which organisations to start and invited input from the SC regarding cooperation and communication. It is difficult to put these two into one strategy. Will communication strategy be added? Canada had recommended to start work on a more global plane and then move on to regions. The Secretariat wants to get input from the regions - which organisations are important for the regions. Mr Pärnamets also emphasised that the Secretariat would not be implementing the project, instead it will take the first steps, with global organisations maybe, but afterwards the regions will have to take the lead.

The question, what are the benefits from the strategy, must be answered as well. A strategy is a living document, initial plans can be established and the Secretariat can get down to work and then bring in the regions. Modifications can be made on an as needed basis.

A further practical question is how to create contacts – can be quite hard – e-mails rarely get answered. Maybe it would be useful to participate in international congresses, e.g. the Biodiversity congress in Bonn is coming up, that could be a good place to start.

Mr Pärnamets illustrated his point with an example about contacts with the Global Environmental Facility (one of the largest environmental investors in developing countries). They were very interested in the WGEA materials and were eager to cooperate.

Mr Pärnamets also addressed the comments received from the SC members in advance: the question of how to select organisations resulted in the biggest number of comments. There is no good answer, maybe make a list by function and type of organisation. But then one has to be very selective as well. Other comments concerned monitoring (how to evaluate the output and assess the outcomes) and lessons learned.

More information is available in the SC7 meeting binder and in the power point presentation by Mr Pärnamets included in the meeting materials.

Steering Committee comments/questions and presenter's response

- The Chair, Mr Tammemäe started by pointing to the need to establish the main goals that the regions are looking for in their cooperation.
- The UK explained in simple terms the difference between cooperation (a two-way street) and communication (one-way street). Each needs its own strategy. The USA added that communication was simple – through communication one could cast a wide net. It is useful to distinguish between the two terms, and there is also a useful connection between the two, since cooperation could emerge from communication.
- The UK listed some options of how to measure the success of a cooperation strategy – attendance of the organisation in the WGEA events, use of the WGEA products, direct support to SAIs.
- Norway thought that formal cooperation during developing new guidance materials could improve the quality of the work. Problems would emerge when formal cooperation is organised with governments – SAIs are independent, and need to safeguard their independence. Poland and Austria supported Norway in this warning.
- Poland had a more general question – is the strategy permanent or for this period only? Poland thought it was the latter – a strategy for 3-5 years. For example, since climate change is the priority of this working period the Secretariat of the UNCCC could be a good partner for cooperation. For the next period, there could be other priorities and other key organisations.
- Austria, as opposed to Poland, thought that the cooperation strategy should be long-term, longer than 3 years. The WGEA can afford it, because INTOSAI is a stable organisation and thus plans could be made for 5-10 years ahead. The strategy has to state the reasons for having contacts with others – professional technical input (e.g. in this meeting the guest presentations on different subjects); additional channels to distribute our products (European, global products); funding (e.g. Cameroon – a new training project co-funded).
- The Chair, Mr Tammemäe added that maybe appendices could be added to the strategy – listing region by region the organisations by type etc
- Canada, South-Africa and the USA warned: keep it simple, focused, "it was never meant to become a hydra with a thousand heads". The secretariat will have to do most of the work anyway.

Outcome

The Chair, Mr Tammemäe asked if the SC agreed with the general idea presented, together with the good suggestions made by the SC, which Mr Pärnamets will take into account in outlining the strategy and send very soon to the SC for feedback. The SC agreed.

Roles and Responsibilities of the WGEA Working Bodies

Purpose of Agenda Item

Take another look at the roles and responsibilities document to have it ready for approval in Doha. Discuss comments and have feedback from the SC.

Discussion

The Chair, Mr Tammemäe reminded the SC that the document had been discussed many times already, last in Arusha, but then no decision had been taken. However, the document is needed for the successful work of WGEA and its working bodies. Mr Tammemäe invited the SC to take another look at the document. He went briefly through the main points to remind the SC about what had been agreed several years ago.

He listed the WGEA bodies and then briefly discussed the tasks of each:

- the Chair and Secretariat (Mr Tammemäe added a special comment on translations – the task of the Secretariat is facilitating the translation, not undertaking the work itself),
- WGEA members (they are the most important, especially those who commit to work in the bodies of WGEA, the Chair expressed his special gratitude to all present),
- the Assembly (becoming more like a congress),
- Regional Working Groups on EA and regional coordinators (more important than ever),
- Steering Committee (expected to be actively involved during the three-year working period),
- Project Leaders and Subcommittees

Mr Tammemäe added an important note: undertaking a commitment is voluntary, but once a SAI has undertaken the commitment, they must understand, that this (i.e. what is agreed in the roles and responsibilities document) is what is expected of them.

Mr Tammemäe then addressed the comments received:

Netherlands has expressed that the document gives a good and clear reflection on the roles and responsibilities of the WGEA.

Egypt had sent written comments but was not present in the SC meeting. Most of the comments from Egypt were very useful and appropriate and have already been reflected in a roles and responsibilities document, apart from the ones which did not take into account the voluntary nature of work in the WGEA bodies (e.g. the proposed task of the WGEA Assembly to approve the acceptance of new members to replace old ones to the WGEA and the SC). Other comments from other SC members were all taken into account.

More information is available in the SC7 meeting binder and in the power point presentation by Mr Tammemäe included in the meeting materials.

Steering Committee comments/questions and presenter's response

- Austria reminded the SC of the long discussions in Arusha and in Cape Town about the roles and responsibilities. Austria, supported by Canada, also pointed to a handbook of committees and working groups on INTOSAI level, and the suggestions by Egypt concerning approval of new members to the WGEA and the SC by the WGEA Assembly which were clearly contrary to the INTOSAI rules.
- Canada mentioned the vision statement that had been developed in Arusha and suggested that it should be reflected in this document as a role and responsibility of the Secretariat and all members to be working towards the realisation of the vision.

Outcome

The Chair, Mr Tammemäe asked the SC's permission to go forward with the main format of the document, with some of the comments already reflected in the document, and some not taken onboard (i.e. suggestions concerning approval of new members to the WGEA and the SC by the WGEA Assembly), so that the document could be finally presented for adoption in Doha. The SC granted its permission.

Mr Wessel Pretorius of South Africa announced that South Africa was stepping down from the SC after having been a member for many years and having benefited a lot from work in the SC. Tanzania has agreed to take over the role of Regional Coordinator. Mr Pretorius also promised that South Africa would continue to support the regional work and the new Regional Coordinator.

The Chair, Mr Tammemäe thanked South Africa on behalf of the SC, the Secretariat and the WGEA for a remarkable job done during the many years and welcomed and thanked Tanzania as the new regional coordinator. Mr Tammemäe also expressed the hope that South Africa would remain "on the arena" and continue to support the new coordinator.

Project Plans conclusion

The Chair, Mr Tammemäe explained that given the wrap ups that had been made at the end of each working day, there was no need to go over the issues again and proposed to go straight to the next item on the agenda.

INCOSAI XX Topics, South Africa in 2010

Purpose of Agenda Item

Discussion of the proposed topics with the SC.

Discussion

The Chair, Mr Tammemäe presented the topics proposed by the SAI of South Africa for INCOSAI XX, to be held in Johannesburg, South Africa in 2010:

- 1) "Value and Benefits of Supreme Audit Institutions"
- 2) "Corporate Social Responsibility and Sustainable Development Reporting"

He also presented the proposal made by SAI Estonia: the main focus on Sustainable Development Reporting, Corporate Social Responsibility as one of the sub-topics.

Mr Tammemäe invited proposals and comments from the SC.

More information is available in the SC7 meeting binder and in the power point presentation by Mr Tammemäe included in the meeting materials.

Steering Committee comments/questions and presenter's response

- Mr Wessel Pretorius of South Africa explained the South-African viewpoint. South Africa had decided to submit the topics, which have to be approved by INTOSAI Board, probably towards the end of the year. He then explained the reason on why a very broad topic had been chosen, namely to have the opportunity to discuss a number of subtopics within the framework of the main topic of Corporate Social Responsibility and Sustainable Development Reporting. The aim would be to see what the SAIs' role is when it comes to

awareness about CSR among governments. Mr Pretorius also named some exciting initiatives in sustainable development reporting (e.g. global reporting initiatives, natural resources accounts).

- The Chair, Mr Tammemäe specified that the Estonian proposals had also been sent on behalf of SAI Estonia. He invited the members of the SC to offer ideas about the message that could be sent on behalf of the SC of WGEA.
- The UK was struck by the synergies that could be achieved from coordinated working between the needs of INCOSAI and the WGEA. If there was a theme like Corporate Social Responsibility (CSR) and Sustainable Development Reporting, the SC should have a significant voice there. The two immediate opportunities for synergies were pointed out: the 6th survey will be ready by 2010, thus very interesting questions can be asked about the state of play in preparation for the INCOSAI meeting; and Mr Elstein's research on natural resource accounting (incl. entity level reporting) could also be a focus in INCOSAI.
- Canada agreed about the subject but thought that the word "reporting" at the end of the theme of Sustainable Development was not broadening the subject but rather limiting. Austria shared the same view. In addition CSR may have a different connotation in South Africa than in Canada; in Canada it is mostly connected with the private sector and the audit office in Canada does nothing about CSR. Canada also pointed out that if this theme was adopted for INCOSAI it would fall on the Secretariat to make a theme paper and the SC has to review it.
- Austria agreed with Canada as regards CSR: only applies to private enterprises and not everybody wants to accept it. It is necessary to stress that the environment is only one part of sustainable development, since there are also the social and economic impacts, which every SAI has to audit anyway. So it would be worth while to point out to the INCOSAI participants that they are already doing audits which are connected with sustainable development.
- Canada asked about the formal procedure of how the WGEA or the Secretariat can submit a theme to INCOSAI.
- Austria then explained about the INTOSAI proceedings as regards the submission of topics for INCOSAI, these are decided by the INCOSAI Board, consisting of the past and the future presidency. There are no formal proceedings for secretariats to submit topics. The best possibility is to ask a member of the Board to forward the opinion of the SC. Given that South Africa is a member of the Board as the coming presidency the South African Auditor General could be asked to pass on the SC message.

Outcome

Mr John Reed of Canada made a motion to the effect that the WGEA Steering Committee supported the theme *Corporate Social Responsibility and Sustainable Development Reporting* to be submitted as a topic for INCOSAI XX and requested that the South African Auditor General pass the proposal on behalf of the WGEA Steering Committee to the INCOSAI Board.

The Steering Committee adopted the decision as proposed by Mr Reed and assigned the Secretariat and Mr Wessel Pretorius of South Africa the task of forwarding the request together with the extract from the minutes to the South African Auditor General.

Twelfth WGEA meeting in Qatar, WG12

Purpose of Agenda Item

The purpose of this agenda item is to discuss the content of WG12 considering the outcomes and experiences from previous WG meetings.

Discussion

The Chair, Mr Tammemäe introduced the item of the agenda, presented suggestions and questions from the Secretariat in order to set the frame for Doha.

As already presented in the binder materials the three major blocks remain the same as previously:

- thematic seminars and tutorials following key note and guest speakers;
- project team meetings/seminars/workshops;
- knowledge sharing

Mr Tammemäe presented the key note speakers topics:

- How to measure sustainable development?
- Climate Change – socio-economic impacts, the ways of mitigating these impacts.

Mr Tammemäe presented some topics that have been decided already for the thematic seminars, e.g. the Secretariat has been cooperating with UNEP about a UNEP handbook on environmental conventions and agreements. UNEP has agreed to convert it for the auditors' use and make a presentation in Doha about the work.

Mr Tammemäe also invited regional working groups to suggest themes, either immediately at this meeting or by e-mail, but very soon, since the agenda has to be ready by June.

While discussing the topics for knowledge sharing, Mr Tammemäe already made some suggestions as regards who could make presentations:

- How to incorporate sustainable development aspects into audits? Possible contribution from Austria?
- Good practices of the coordinating RWGEA; Maybe Poland and some other regional coordinators?
- Examples of good auditing practices and successful cooperation between SAIs – these are always very valuable for all.

Mr Tammemäe invited the SC to come up with answers to the following questions:

- More ideas on the frame content of WG12?
- Topics to the key note and guest speakers?

- Topics for tutorials?
- Who could be the key note and guest speakers?
- Who could be the facilitators of tutorials?

More information is available in the SC7 meeting binder and in the power point presentation by Mr Tammemäe included in the meeting materials.

Steering Committee comments/questions and presenter's response

- Canada was confused as regards the blocs, the number and division was not very clear. Canada also considered the agenda very ambitious and warned against this being too overwhelming. Experience shows that the participants want to have more time for discussions with the SAls, maybe more time should be allocated for that purpose.

The Chair, Mr Tammemäe agreed with Canada: we have suggested more than we can digest – so priorities need to be established. He also explained that time also had to be dedicated for workshop discussions around the five guidance material topics, since work would be well underway by that time. That would be a good time for feedback and input.

- The UK offered to find out if someone from the UK based IPCC working group could be invited as a keynote speaker for climate change. Norway agreed and pointed out that it would be necessary to distinguish between adaptation and mitigation in climate change, these subject are so different that they cannot be combined into one session.
- Poland suggested to delete the following from the agenda: good practice of the coordinating RWGEAs, as a not very interesting subject for the whole WGEA.
- Norway and Canada thought that it would be too early to put tutorials on the agenda.
- Austria wished to know whether the layout of the meeting would be similar to the Arusha and Moscow meetings, i.e. plenary followed by smaller groups. The smaller groups had been very popular in the previous meetings. But it is important to plan for manpower as well – each workshop would require a pair: one active facilitator plus another person for doing the writing on the flipchart etc.
- The Chair, Mr Tammemäe agreed about the need to consider the layout carefully. The five possible workshops will not be plenaries. Could not be parallel sessions either, since many would like to participate in all. He also assured the SC that time will be built in for regional and subcommittee discussions.
- Canada emphasized that at least half of the participants would be first timers and some could have no idea of environmental auditing and have come to learn. A very basic tutorial could be designed for this group.
- Canada also toyed with the idea of putting on the agenda something that could attract a large number of Auditors General (there had been ca 15 AGs in Arusha). Tanzania agreed – the meeting should target the AGs, since they are the decision-makers. The success of the meeting can be measured by the number of AGs attending. Thus a theme could be devised to motivate the AGs so that they feel obliged to participate personally. The UK offered a possible topic to attract the AGs: the place of sustainability in the modern audit office, how it fits in the work of an audit office.

Outcome

The Chair, Mr Tammemäe asked if the SC could agree to allow the Secretariat continue working on the agenda. The Secretariat will send the draft agenda to the SC for feedback.

The SC gave the Secretariat a mandate to carry on working with the agenda.

Mrs Moza AL-SULAITI of Qatar thanked the SC members on behalf of the president of the SAI of Qatar. She also thanked the Chairman of WGEA Mr Oviir for inviting Qatar as observer to SC7 and for welcoming Qatar as a new WGEA member and also for the acknowledgement given to SAI Qatar by choosing SAI Qatar as host of the 12th meeting. She finished by extending everyone a warm welcome to Doha in January 2009.

The Chair, Mr Tammemäe thanked the SC members who had had the last meeting in Tallinn and were going to leave the SC, for all their tremendous work during their years in the SC and wished them good luck in whatever their future plans were: Mr Pieter Zevenbergen and Mr Rob de Bakker from The Netherlands, Mr Wessel Pretorius and George Lourens from South Africa, Mr Joe Cavanagh from the UK, Mr Zbigniew Wesolowski from Poland.

Next Meetings SC8, SC9, WG13

Purpose of Agenda Item

Explore date and venues for upcoming Steering Committee meetings (SC8, SC9) and the WGEA Assembly meeting (WG13) and to determine the requirements of the density of the meetings during the next working period 2011-2013.

Discussion

The Chair, Mr Tammemäe presented the topic.

The time offered for WG13 is June 2010 – this is a very important meeting for adopting the products of this working period and adopting the working plan for the next working period. The meeting has to be scheduled along the main timelines and taking into account that INCOSAI XX takes place in mid November 2010, thus the latest time for WG13 in June 2010.

A SC meeting to prepare and adopt materials for WG13 is tentatively scheduled for end of November/beginning of December 2009.

No SC meetings planned before WG12 in Doha January 2009, but the main project workshop meetings could be organized in Doha, so that the project leaders can give their input.

Indonesia has offered to host the SC meeting before WG13, but given that Indonesia's current AG is leaving the office at the end of October 2009, he wants to host the meeting before leaving office. Can the SC accept that the SC meeting is moved to October 2009 from November/December 2009).

Mr Tammemäe thanked Indonesia for the kind offer.

He addressed the question to the SC and the project leaders – can the last SC meeting be held in mid October instead of end of November 2009?

More information is available in the SC7 meeting binder and in the power point presentation by Mr Tammemäe included in the meeting materials.

Steering Committee comments/questions and presenter's response

- Norway pointed to the fact that if formally the guidance materials have to be approved in the SC before WG13 in June 2010 then there would be no time to add the cases from the European and Global audits and the post Kyoto results if the drafts have to be ready by October, but admitted that they would not be ready by November or December either.
- China supported and welcomed the offer by Indonesia.
- Canada appreciated the offer from Indonesia, but recommended to think first, what needs to be accomplished in the next 2 SC meetings and asked if one of the meetings will be in Doha. It would be up to the 5 guidance document developers to tell the SC what is to be discussed at these meetings. Maybe mid October 2009 for a last meeting before 2010 June WG13, is too soon.
- The project leaders South Africa, Norway and the Czech Republic were willing to have the drafts ready by October 2009.
- Canada, supported by Austria warned about the pressure on the Secretariat if the last SC was held in October 2009 and the WG13 in June 2010, i.e. everything must be finalised 8 months before – the agenda, work plan etc. Mr Reed asked if it was necessary to have the next SC in Doha – 8 months from now. Maybe the Indonesian meeting could be held in April/May/June 2009 and the next SC meeting in early 2010.
- The Chair, Mr Tammemäe pointed to the other aim that had been under discussion: minimising the number of SC meetings (to two during the working period). The purpose of having a SC meeting in Doha was to make use of the fact that most of the SC members were going to be there anyway, so they'd have the possibility to give their input.
- Austria noted that there was a need for a meeting before WG13. The proposal was to postpone the SC to March/April 2010 and then decide, if there was a need to have another before that – in October 2009. Austria also emphasised the need to take a decision now, since Indonesia needed to know.
- Mr Reed drew on Canada's experience: it would have been impossible to get everything done using a two-meeting schedule. He raised the question, if three SC meetings were actually too many. If the SC thought three meetings were suitable, the SC could accept the offer from Indonesia for a meeting earlier in the year. A further complication for an October 2009 SC meeting would arise from the fact that the 6th survey results would not be ready.
- The Chair, Mr Tammemäe asked the SC if it was acceptable to have 3 SC meetings during the working period?
- The USA, Canada, Austria agreed. Tanzania thought it was best left for the Secretariat to decide, taking into account Mr Reed's caution.
- The Chair, Mr Tammemäe outlined the schedule for the SC meetings: the SC9 meeting before the June 2010 WG13 could be held in Jan/Feb 2010; the SC8 meeting could be either in June or September 2009 (Indonesia). Mr Tammemäe invited volunteers for WG13 in June 2010 and the SC9 meeting Jan/Feb 2010.
- China offered to host WG13 in Beijing, given that in 2003 the WGEA meeting had been rescheduled to Poland.
- The Chair, Mr Tammemäe thanked China for the kind offer and commitment.
- Another question from the Secretariat concerned the frequency of the WG Assembly meetings – so far there have been two meetings during the working period, there are some opinions about reducing the number to one. Mr Tammemäe invited the SC to voice their opinions. Should and could some SC meetings be held via teleconferencing?
- Brazil's experience with teleconferences has not been too good. Large meetings would be difficult to organise, maybe small meetings in small groups could be arranged via teleconferencing, but not a SC meeting.
- The Chair, Mr Tammemäe: took note of this opinion.

Outcome

The Chair, Mr Tammemäe wrapped up the item and invited the SC to adopt the decision regarding the following:

- Two more SC meetings to be held during this working period.

- SC8 meeting, timing May/June or September 2009, hosted by Indonesia. The precise timing left to the Secretariat.
- China will host WG13 in June 2010.
- SC9 meeting scheduled for Jan/Feb 2010, a volunteer to host the meeting has yet to come forward.

The SC approved the decisions.

WGEA website and visual identity

Purpose of Agenda Item

Introduction of the new WGEA visual identity and giving a progress report concerning the website.

Discussion

The item was presented by Ms Margit Lassi of the Secretariat. She started by demonstrating the new logo and explained its meaning. Professional designers were involved in preparing the logo. The symbol is a combination of a drop of water for purity and a leaf for the environment, resulting in harmony.

She then presented the technical details, the colour scheme, typeface and structure of the logo and simple rules of usage. She offered to send the files to the SC members so that they can start using the new logo.

Ms Lassi continued with a short overview of the developments on the website. Estonia as the Secretariat is taking the website over from Canada. Ms Lassi thanked Canada for assistance and for their continued support.

As regards progress, the preliminary technical work of taking over the website began last December. The service will be outsourced, since the Secretariat has no internal resources for this work. The Secretariat has decided to develop a new platform for the website. This is a two-stage process, first, describing the data, followed by migration of the data from the current website to the new platform. Programming is to take at least 5 months, thus the earliest deadline for Estonia to take over the whole website is October 2008.

There will be a new look for the website as well. Ms Lassi demonstrated the new look. In the first phase the information will not be changed, just the new look.

As a new development new web pages (waste, water), chat groups, live videos can be added.

Most importantly: the website address and e-mail will remain the same:

www.environmental-auditing.org

info@wgea.org

More information is available in the SC7 meeting binder and in the power point presentation by Ms Lassi included in the meeting materials.

Steering Committee comments/questions and presenter's response

- The Secretariat received overall praise for the new logo. The USA congratulated the Secretariat for maintaining a good balance between the continuity and the desire to make changes with respect to the website.
- Ms Lassi noted that there were no copyright restrictions as regards the use of the logo, the simple rules referred to above have to be adhered to.

Final Outcome and Action Items:

The Chair, Mr Tammemäe listed the key decisions of the SC meeting:

- Final project plans to be produced by the end of May 2008;
- Communication between the 5 audit guidance project leaders in order to coordinate the format of the table of content of the guidance materials and to coordinate the possible questionnaires from project leaders to the INTOSAI community and external organisations;
- Work to continue on the agenda for Doha, draft to be ready by early June, agenda to be finalised in June, followed by sending of formal invitations;
- SC8 to be hosted by Indonesia;
- A host for the SC9 meeting still to be found.

Canada reminded the project leaders of the need to clean up all the finalised documents, since they will be made public on the WGEA website.

Mr Tammemäe added that all the presentations and guest speaker notes would go up on the website as well, but they will be only accessible to the SAIs, not the general public.

Closing of the Meeting

The Chairman of WGEA Mr Mihkel Oviir in his closing address emphasised that it was very important for him to know what all the participants thought next week about Estonia, Tallinn, the SC meeting, his colleagues and the social programme, which was also important in complimenting the professional work accomplished in Tallinn. He thanked all participants of the SC for coming to the meeting, bade everyone good bye, wished a safe journey home and hoped to meet again in Doha in January 2009.

Tanzania: Thanked the AG and the Secretariat for a very warm welcome. In order to have such a successful meeting people must have worked very hard and as token of the appreciation he presented gifts to the organisers.

Mr John Reed of Canada thanked SAI Estonia, the AG, the team for a great week: "Estonia has done an outstanding job, we can all leave here confident that we have made a good choice in choosing Estonia, the WGEA is in good hands."

The Chair, Mr Tammemäe thanked Mr Reed for his warm words. Mr Tammemäe thus officially closed the SC7 meeting. He thanked everyone for their contribution, thanked the guests from IDI and Qatar and hoped to meet the SC members in Doha if not sooner.