INTOSAI
Working Group on Environmental Auditing

MINUTES

Sixth Meeting of the Steering Committee

Cape Town, South Africa

11 to 14 February 2007

Day 1—Monday, 12 February 2007

Welcome and introductions (Canada)

Mr. Rick Smith, Assistant Auditor General of Canada, welcomed everyone to the sixth steering committee meeting (SC6) in Cape Town.

He noted that due to the military coup in early December, the WGEA was forced to relocate the meeting from the Fiji Islands to South Africa. He extended sincere apologies to the SAI of Fiji and thanked them for all of their work in organizing the meeting. He expressed hope that a meeting could be held in the Fiji Islands when the situation has stabilized.

Mr. Smith also thanked the SAIs of Estonia and the Cook Islands, who also volunteered to host, and conveyed sincere appreciation to the SAI of South Africa for offering and accepting to host SC6.

Mr. Wessel Pretorius, from the SAI of South Africa, extended a special welcome to all participants. He indicated that Mr. Terence Nombembe, Auditor-General of the Republic of South Africa, would have liked to welcome the steering committee personally. However, he was unable to attend, because he had just been appointed Auditor General, on 1 December 2006, and had other engagements.

Mr. Smith will oversee the WGEA activities. Mr. Ron Thompson is the new Interim Commissioner of the Environment and Sustainable Development (CESD) for Canada.

Mr. Smith indicated that SC6 is a pivotal meeting, during which the following four key agenda items will be covered:

- final review and approval of the four guidance papers;

- development of a long-term vision for the WGEA;

- transition to the new Chair—the SAI of Estonia; and

- detailed planning for eleventh meeting of the WGEA (WG11) in Arusha, Tanzania.

Summary of WGEA Progress (Canada)

Mr. John Reed presented the following brief summary of the Chair's activities since SC5, which was held in Vancouver, Canada in September 2006:

- The SAI of Canada reviewed its commitment to complete its term as Chair and ensure a smooth transition for the SAI of Estonia.

- The WGEA Secretariat wrote to all INTOSAI members in October 2006

  o summarizing the outcomes of SC5 in Vancouver;

  o announcing the decision to accept Estonia as the new Chair; and

  o notifying members that the deadline to register for WG11 in Arusha, Tanzania was 28 February 2007.

- The WGEA Secretariat completed data entry and started analyzing the results of the Fifth Survey on Environmental Auditing.

- The WGEA Secretariat gave the WGEA input on the second draft of the UNEP GEO-4. The proposal to add an insert, summarizing the role of SAIs in relation to environmental governance, was accepted. See the meeting material for further details.

- Two new additions to the WGEA website were posted at the end of November 2006— Focus on Water (the Netherlands) and Focus on Waste (Norway).

- The SAI of the United States prepared a new edition of *Greenlines* and distributed it to members. The newsletter was also posted on the WGEA website at the end of November 2006.
- The SAI of Costa Rica resigned from the steering committee.

Mr. Reed reviewed the work that the steering committee was expected to do in the next three days:

- On the first day, the steering committee will focus on the four papers and will provide final comments to the project leaders; the goal is to have the WGEA members approve the papers.
- On the second day, the steering committee will focus on the WGEA long-term visioning in the morning and will focus on the WGEA action plan in the afternoon. The afternoon discussion (on the action plan) will include the first draft of the next WGEA work plan.
- On the third and last day, the steering committee will discuss other projects, including communication, the fifth survey, web enhancements, future meetings, and various WGEA membership roles and responsibilities.

Overview of the four projects with papers for 2005–07 (Canada)

Purpose of agenda item

Discuss common issues regarding the coordination of the following four papers, including content, schedules, approvals, and formatting:

- Auditing Biodiversity: Guidance for Supreme Audit Institutions (Brazil/Canada)
- Cooperation Between SAIs: Tips and examples for cooperative audits (Netherlands/Poland)
- Evolution and Trends in Environmental Auditing (Canada)
- The World Summit on Sustainable Development: An audit guide for Supreme Audit Institutions (United Kingdom)

Discussion and outcomes

Mr. John Reed outlined the schedule and process for final approval and production of the papers.

Schedule of deadlines from SC6 to XIX INCOSAI

- 2 March 2007—Project leaders will send the final draft of the papers to the Secretariat.
- 7 March 2007—The WGEA Secretariat will email copies of the four papers to WGEA members for final approval. Selected countries with Internet difficulties will receive copies by courier. Requests for translation will be made at this time.
- 4 April 2007—WGEA members will have until this date—4 weeks after the papers are submitted—to comment on and approve the papers. The ballot process for approval will give members the option to do one of the following: approve "as is," approve subject to some comments, or not approve.
- 11 May 2007—Project leaders will send the four final papers to the Secretariat, so they can be presented at WG11 on 26 June 2007.
- 26 June 2007—The four WGEA papers will be presented at WG11.
- 1 July to 15 September 2007—Canada will translate all four papers from English to French for XIX INCOSAI.

- 5 October 2007—Secretariat receives the final electronic version of the paper from the project leaders to prepare for XIX INCOSAI. The Secretariat will include all papers as attachments to WGEA Chair's progress report and will send paper copies to its WGEA members.

- 5 to 9 November 2007—The papers will be distributed electronically, as part of the XIX INCOSAI material in the WGEA Chair's Progress report.

Project leaders work periods

- Final draft—Two weeks after the end of SC6 (19 February to 2 March) in Cape Town

- Final version—Four weeks after the end of WGEA members review period (4 April to 11 May)

Mr. Reed also outlined the following process for the steering committee to comment on and approve the papers:

- The project leaders gave a brief update of activities since SC5.

- Steering committee members were asked to provide the project leaders with comments that are substantive and focus on suggestions that would be of interest to others and required further discussion by or reaction from project leaders. Detailed comments and minor comments on wording changes were to be given directly to the project leaders after the meeting.

- The project leaders responded to the comments and in some cases elaborated on some of the items raised.

- The WGEA Secretariat will be looking for countries willing to translate all papers into Arabic, German, and Spanish. Please contact Vivien Lo (vivien.lo@oag-bvg.gc.ca), member of the Secretariat, if you are interested in volunteering. Regional coordinators could play an important role in facilitating translation.

Project leaders' changes

In addition to specific comments on the paper, the following overall suggestions reflect the discussions:

- Cross-reference all four papers.

- Refer to other reports and organizations web links whenever possible.

- Include Appendix B (WGEA resources for SAIs) from the Evolution and Trends in Environmental Auditing paper in the other three papers.

The World Summit on Sustainable Development: An audit guide for Supreme Audit Institutions (United Kingdom)

Purpose of agenda item

Consider and discuss steering committee comments on the second draft of The World Summit on Sustainable Development (WSSD): An audit guide for Supreme Audit Institutions. More information and a draft of the paper are available in the meeting material.

Discussion and outcomes

The project leader, Mr. Joe Cavanagh from the SAI of the United Kingdom, summarized comments and work since SC5. He also explained why some of these suggestions had not been adopted in this version.

Steering committee comments

Overall, the steering committee thought the paper was easy to use as a guide, was well written, and had appropriate captions. In addition, given the nature of the issues, the paper was written in a flexible manner that reflected the diversity among SAIs. The following are highlights of the discussions and include suggestions from the steering committee and responses from the project leader.

Suggestions

- Consider how the word "effectiveness" is applied to program design and program results.

- Provide more researchable questions or case examples on effectiveness at the design and the results phase.

- Define and provide examples of such terms as "government mechanisms," "plans," and "deliverables."

- Make a distinction between man-made problems and natural disasters.

- Include the year of the audit in the case studies.

- Cross reference, or link, Section 3 to the FAQs in Evolution and Trends in Environmental Auditing paper.

- Provide a website link and other references to non-SAI reports and organizations, wherever possible.

- The paper could do more to address issues related to accountability. For example, governments sign treaties and make commitments that ministries are not always responsible for. There is a big difference between responsibility and accountability.

- Provide case studies that show action taken in different WSSD areas, including education, health, poverty, gender, and the environment as well as examples from a social and economic perspective.

The steering committee approved the paper.

Project leader response

Mr. Cavanagh agreed to make a best effort to address the steering committee's suggestions. Section 3.2 could be enhanced to include the discussion on effectiveness. The issue of accountability is important since WSSD responsibilities could have been absorbed or lost as they are mainstreamed in government.

Cooperation between SAIs: Tips and Examples for Cooperative Audits (the Netherlands and Poland)

Purpose of agenda item

Consider and discuss steering committee comments on the second draft of Cooperation between SAIs: Tips and Examples for Cooperative Audits. More information and a draft of the paper are available in the meeting material.

Discussion and outcomes

The project leaders, Mr. Rob de Bakker from the SAI of the Netherlands and Ms. Ewa Borkowska-Domañska from the SAI of Poland, provided the update. Considering the feedback since SC6, they had made the following improvements:

- The project leaders clarified the most important terms: "international audit" was replaced with "cooperative audit" and more effort on explaining the concept of "joint report."

- The project leaders tried to find more examples from regions other than EUROSAI, but unfortunately without result.

- Finalizing the draft took more time than expected, so project leaders did not consult the subcommittee members. Instead, the project leaders sent the draft to the subcommittee as soon as it was ready to be submitted to the WGEA Secretariat.

- In this draft, there was considerable effort made produce a coherent paper that doesn't feel like it was written by two authors.

- The Secretariat's large edit group did an extensive English edit of the paper that focused on the grammar and the clarity of the message.

The project leaders expressed their continued disappointment at the fact that cooperative audits from outside the EUROSAI region were not used in the paper. They would appreciate additional examples from steering committee members in AFROSAI, ARABOSAI, SPASAI, OLACEFS, and ASOSAI regions if possible.

Steering committee comments

Overall, the steering committee noted the paper had dramatically improved since the previous version. The paper flows better; the tips are more logically organized and are illustrated better, which will make the paper more effective. There was also better cross-referencing throughout the paper. In fact, the SAI of Brazil mentioned their SAI and the SAI of Columbia were already using the guidance in the paper. The following are highlights of the discussions and include suggestions from the steering committee and responses from the project leader.

Suggestions

- More case studies and clarification of case study audit subjects, the date and the type of audit (e.g., joint, cooperative) would be useful. It would be useful to have a more informative description of a case study the first time it is described in the paper and for the description to be less detailed thereafter to avoid repetition.

- It would be useful to share case studies that had problems or difficulties and to share solutions.

- If possible, comment on regional differences and their advantages and disadvantages to cooperative audits. For instance, can the authors comment on why there are so many cooperative audits in Europe? Try to obtain more cooperative audits, with assistance from the AFROSAI and ASOSAI regional coordinators.

- More specifications on the different information to include in a national report would be useful, as would more information in the introduction on the three types of cooperative audits.

- Provide advice on how to use a "disposition table" for joint reports and audits—to share audit criteria, objectives, researchable questions, and findings. This sort of table could be useful in working through a joint audit, especially if more than two countries are conducting the audit. This exercise also improves transparency and, if it is worthwhile, needs to be developed in the planning phase and put in practice in the conducting phase. It is very important to agree on the use of the table before you start.

- Suggestions specific to Tip 1: Communicate!

  o If possible, specify during which phases the four meetings should occur.

  o The "general" category should be changed to "fundamentals of communications."

  o The communication message should run through the entire process.

  o There are similarities between Tip 1 and Tip 7.

  o Use teleconferencing more often to decrease cost of sharing information.

- Tip 6 could be divided into two tips or sections, because it involves two important and separate ideas.

- The Appendix could be grouped by subject and aligned with the website.

- The SAI of China offered their cooperative audit with Korea as an example for the paper.

The steering committee approved the paper.

Project leaders response

Mr. de Bakker and Ms. Borkowska-Domañska agreed to consider and make a best effort to address the steering committee's suggestions. They also reiterated the need for additional cooperative audits outside of the EUROSAI region.

Auditing Biodiversity: Guidance for Supreme Audit Institutions (Brazil and Canada)

Purpose of agenda item

Consider and discuss steering committee comments on the second draft of Auditing Biodiversity: Guidance for Supreme Audit Institutions. More information and a draft of the paper are available in the meeting material.

Discussion and outcomes

The project leaders, Ms. Carolle Mathieu from the SAI of Canada and Mr. Sebastiao Ednaldo de Castro from the SAI of Brazil, provided the update. After considering feedback they had received since SC5, they had made the following improvements:

- The paper was now entitled "Auditing Biodiversity: Guidance for Supreme Audit Institutions."

- In Chapter 1, some sections were combined and additional content was added. A section on "concerns related to biodiversity" was added and the section on "means to protect biodiversity" was expanded.

- In Chapter 2, the international environmental agreements related to biodiversity conventions were incorporated in audit case studies in Chapter 3. More questions were developed on the social and economic aspects of biodiversity. Chapter 3 is organized according to biodiversity topics. There are no case studies on climate change and desertification. Each biodiversity topic has a background, audit criteria, researchable questions, and case studies. The former Chapter 4 on best practices no longer exists.

- In the appendices, environmental valuation was removed; the list of audits by biodiversity topic now includes any available web links.

The project leaders asked the steering committee to suggest researchable questions that would be useful in the paper.

Steering committee comments

Overall, the steering committee noted that this draft was cleaner and better organized. The information on biodiversity was very comprehensive. The following are highlights of the discussions and include suggestions from the steering committee and responses from the project leader.

Suggestions

- Endangered species and illegal trade could be mentioned in the threats section.

- Climate change is a big issue and should stand on its own. There is no need to make it a part of biodiversity.

- It would be useful to include the year that the audit was conducted in the list of biodiversity audits in Appendix 2. It could also be noted in Appendix 2 that the audit is available on the WGEA environment auditing web page, and a link to the appropriate web page could be included.

- The threats from human activities need to be included in major threats section.

- The paper could state that it is not the role of SAIs to identify new threats to biodiversity. Since auditors rely on information from the government, it would be logical for SAIs to ask the government if it had identified key threats to biodiversity.

- The executive summary is critical to this lengthy paper. Therefore, Exhibit 5 and some relevant text could be used in the executive summary.

- Additional researchable questions could include more about policies and how to follow-up on policies. For example: Is the policy being implemented, and are goals being realized?

- Exhibit 4 on the main threats to biodiversity could be enhanced with text that addresses threats from cultural customs and consumption behaviours, including important and specific threats from poaching and trade.

- The performance measurement results on page 30 might be included in Step 2 on page 24. Performance measurements would help to strengthen and make policy actions a reality.

The steering committee approved the paper.

Project leaders' response

Ms. Mathieu and Mr. de Castro agreed to consider and make a best effort to address the steering committee's suggestions. They did not foresee many problems in incorporating the steering committee's comments.

Evolution and Trends in Environmental Auditing (Canada)

Purpose of agenda item

Consider and discuss steering committee comments on the second draft of Evolution and Trends in Environmental Auditing. More information and a draft of the paper are available in the meeting material.

Discussion and outcomes

The project leader, Ms. Vivien Lo from the SAI of Canada, provided the following update. Overall, Ms. Lo noted that 48 countries answered the questionnaire, and 35 SAIs are mentioned in the text of the document. After considering the feedback received since SC5, the following improvements have been made:

- The frequently asked questions (FAQs) are now in a separate appendix.

- Additional information was added on

    o   how SAIs can follow-up with their audits,

    o   to the timelines including scientific discoveries and

    o   SAIs' activities, including the Chernobyl related subgroup of EUROSAI.

Ms. Lo indicated that, due to the nature of the paper, she had circulated a draft of the paper to key external readers and asked for their comments. The external readers found the case studies and FAQs very interesting and easy to read. They appreciated the descriptions of our work in sections 1 and 2. While they commented less on section 3, they were interested in the SAIs' work in auditing international environmental agreements and building external relationships.

The project leader requested further discussion on section 4, which focuses on future direction.

Steering committee comments

Overall, the steering committee thought the paper was shaping up well and was much improved. Useful aspects for external and internal readers included the historical overview, acronyms and abbreviations, and glossary. The following are highlights of the discussions and include suggestions from the steering committee and responses from the project leader.

Suggestions

- Further develop and promote the FAQs section as a separate product, if possible.

- State more clearly who should be reading the paper.

- Adjust the introductory sections, as they are repetitive.

- Adjust the tone in some parts of the paper that portray the SAIs' weaknesses, rather than their strengths. Consider that some factors, such as the level of experience, will vary among SAIs and that some of the challenges faced are due to weaknesses in governance.

- In section 2, the discussions and illustrations of the development of WGEA should be clearly separated between the developments of the INTOSAI community and of environmental governance.

- Part of the answer to FAQ 6 could be used in other areas of the paper that discuss environmental practice.

The project leader requested a fruitful discussion of section 4. Therefore, additional time was provided after the Day 2 visioning and work plan discussion. The following comments on section

4 are from Day 1 and Day 3. Suggestions and comments included adding areas of discussion and modifying existing material.

- Add some SAIs concerns regarding the growth of a supra-national policy at the national or global level (e.g., Kyoto Protocol, European Union Policy). SAIs are concerned about reporting lines and to what and to whom the government is accountable for.

- State more clearly that governments are increasingly partnering in policy delivery with organisations outside the SAI's audit mandate. Currently, this issue is briefly mentioned in sections 2 and 4.

- Add concerns about the changing nature of policy instruments that need to be audited by SAIs. Some governments are implementing policy instruments that are based on influencing behaviour, such as taxes.

- Add discussions on how the number of players who have an impact on the environment and sustainable development is increasing.

- Add discussions on auditing horizontal policies. Are auditors expected to find evidence of horizontal implementation, or is the implementation considered successful if it is harder to find evidence of implementation across departments and agencies. The latter may suggest fully integrated implementation of horizontal policies.

- Include discussions on the fact that accounting methods are moving towards accrual accounting. Accrual accounting includes contingent liabilities found in financial statements and a strong movement towards performance reporting.

- Include discussions on trends in reporting, such as sustainability reporting, performance reporting, and more reporting to disclose information.

- Comments on discussions that identify developed and developing countries include the following:

  - It would be useful to add that developing countries are more interested in issues of natural resources, that audits of climate change are very different in developed countries, and that some developing countries of high growth may have other issues.

  - The discussion of climate change and Millennium Development Goals (MDGs) may be raising expectations of what SAIs can do. This discussion needs to include more than emissions responsibilities of developed countries.

  - The discussion on development assistance should communicate that the trends in aid flows are creating an imperative for auditors to ensure that funds are spent correctly. We will need to emphasize the trend for SAIs, not for development assistance generally.

- Add that, among other things, SAIs need to examine their own operations, awareness of environmental issues, and environmental auditing. They also need to determine whether the placement of the environmental auditing team is balanced with the challenge of integrating environmental issues across the audit office.

- Include discussions on trends that have environmental governance issues. Ask how SAIs can react to these issues, and how they can lead way in making the government accountable.

The steering committee approved the paper.

Project leader's response

Ms. Lo agreed to consider and make a best effort to address the steering committee's suggestions. She will also consider the results of the visioning and work plan discussions when she makes her revisions.

Fifth Survey on Environmental Auditing (Canada)

Purpose of agenda item

Present and discuss a first draft of the fifth survey on environmental auditing results. The project leader, Ms. Carolle Mathieu, asked the steering committee for suggestions on the format and content of the survey results, which should be presented at WG11.

Discussion and outcomes

Ms. Mathieu presented the first draft of the fifth survey on environmental auditing results. Highlights of her presentation include the following:

- There was a new question this year regarding audits that are not specifically about, but that do include, some environmental issues.

- Fewer environmental audits were collected from the SAI community than in the past survey, even though more SAIs are conducting audits.

- One of the challenges was to count the true number of audits in a cooperative audit.

- Air pollution and natural resources were the more commonly suggested themes for the next work plan.

Steering committee members were asked to comment on which notable findings should be included in the Executive Summary and how the data should be formatted and presented.

Comments by the steering committee

The following are highlights of the discussions, including any outcomes and responses from the project leader. Steering committee members provided a variety of comments and suggestions.

Suggestions

The following are suggestions on the Executive Summary:

- Provide the number and growth of audits with regional breakdown and topics.

- Emphasize the quantity of environmental audits. At this stage, 70 percent of SAIs are doing audits on environment; therefore, it is not a fringe activity.

- Provide a more regional breakdown of the results, including possible trends, so readers can ask why these trends exist in their regions. Survey findings may show that some regions may be less active. Also consider presenting regional issues according to their level of importance.

- Provide breakdown by countries' income levels.

- Decide what the purpose of survey should be, share the purpose with the rest of the committee, and ensure that the presentation of the results is linked to that purpose.

- The Executive Summary should
  - have a forward-looking tone;
  - be able to inform those who are not WGEA members that we are partners with some global organizations on environmental matters;
  - be the only part that is translated in all five languages for INCOSAI;
  - be no more than 5 pages long; and
  - use headings that tell the message of the fifth survey results and link to our core mission and mandate.

- A shorter version of the Executive summary (two pages) would be worthwhile for broader distribution, for example at XIX INCOSAI Congress.

- Consider another title than "Executive Summary"

The following are suggestions on the format and presentation of the data:
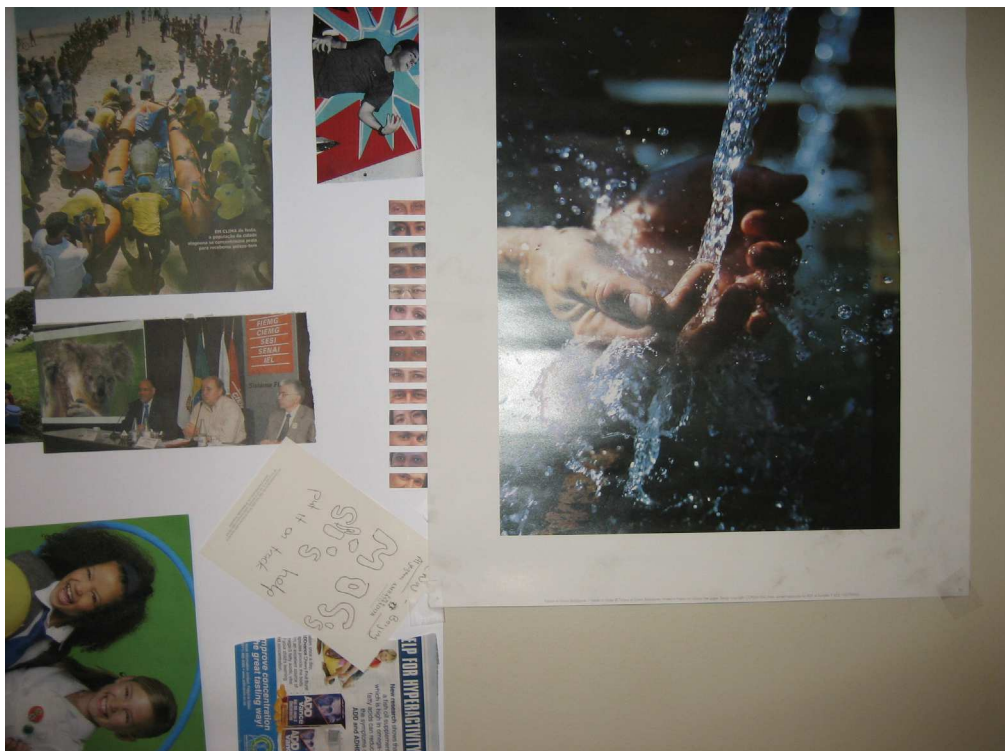
- The overall message should emphasize the growth of environmental auditing among SAIs.

- It would be interesting to know who from the WGEA did not answer to the survey.

- Examine why some SAIs produced fewer environmental audits than before.

- Even if fewer environmental audits were conducted during the last 3 years (quantity), can we comment on the quality of those environmental audits.

- Provide more analysis on the usefulness of our papers (ex: Waste and Water papers).

- We should include more about what we know has already happened and less about possible future results.

- The data could be

  o written and presented in a way that encourages the integration of other WGEA products and training material;

  o part of a broader package or report that emphasizes training, cooperative audits, and technical capacity; and

  o useful in the Evolution and Trends in Environmental Auditing paper.

- Currently, we have raw data, which needs to be interpreted and analyzed.

- Presenting the regional results should reflect the regional level of importance.

- Think about a broad distribution of the document: sending a message to the global community. Include

  o what we are doing about growing interest in environmental auditing;

  o a summary that shows that more and more countries are involved;

  o more progress in cooperative work;

  o the fact that WGEA can produce reports on global interest in environmental auditing;

  o an emphasis on growth; and

  o a discussion of environmental auditing with a given mandate and dedicated teams of environmental auditors.

- Create extra tables (20a and 20b) to show barriers to performing cooperative audits.

- Break table 26 down by region and income level: 26a and 26b, showing barriers and cross-referencing.

Project leader's response

Ms. Mathieu agreed to consider and make a best effort to address the steering committee's suggestions.

Day 2—Tuesday, 13 February 2007

Visioning (Morning) (Canada)

Purpose of agenda item

Create a long-term WGEA vision—Vision 2015—to support, guide, and provide context for the 2008–10 work plan. Before the meeting, the steering committee was asked to consider the vision: the results that could be achieved by 2015. They were asked to bring visual images that capture their vision. This vision will also help the SAI of Estonia—the new WGEA Secretariat—lead the WGEA membership in the years to come.

Discussion and outcomes

Mr. John Reed, made some introductory remarks. He reiterated that the focus of the morning was to build long-term outcomes, not actions for 2015. Next, the steering committee broke into three smaller groups, where members shared their ideas and images and developed a collage of their collective vision. The following photos are collages from the small groups.

The focus was on common goals and objectives, particularly on professionalism, capacity building, information sharing, and regional coordination and on increasing the impact of environmental audits.

In plenary, a delegate from each of the three groups presented their group's visions using collages that their team had constructed. Afterwards, Mr. Reed asked each delegate to share an important common message that resonated across the three presentations. For a list of 34 common messages, see Appendix A.

The common goals range from strengthening the environmental audit practice to strengthening the WGEA as a whole.

Postscript: The following WGEA Vision was created from the 34 common messages. This Vision is currently being discussed by steering committee members.

WGEA VISION

The WGEA and its members share a commitment to leave a positive legacy for future generations, by improving the quality of the environment, the management of natural resources, and the health and prosperity of peoples around the world. A globally respected, professional and influential organization, the WGEA provides value-added and leading edge tools and services to its members, helping them to increase the impact of their work and influence on decision-makers. Leading by example internally and externally, and with the active and strong support of its regional bodies, the WGEA emphasizes mutual support and cooperation, knowledge creation and sharing, capacity development and training.

After the morning small group and plenary visioning sessions, the next step was to consider the draft 2008–10 work plan, during which the steering committee was asked to keep the morning discussions in mind.

2008–10 Work plan (Afternoon) (Canada)

Purpose of agenda item

Use the Vision 2015 (morning) discussion to help inform the (afternoon) discussion on specific projects and concrete activities for the 2008-2010 work plan. The draft 2008–10 work plan and the preliminary results of the fifth survey, both of which are in the meeting material, will be discussed.

A 2008–10 work plan will be discussed at WG11 and then submitted to the INTOSAI members at the XIX INCOSAI meeting in November 2007 for their approval.

Discussion and outcomes

The afternoon session began with some introductory remarks from Mr. Reed:

- The draft work plan
  - Incorporates information from SC5, the fifth survey, and conference calls with steering committee members during the fall of 2006;
  - is a shopping list of ideas and projects, which is currently bigger than what the WGEA can execute, so the steering committee should plan to prioritize its actions; and
  - will be finalized, with a supporting vision, at WG11 Tanzania.
- At the end of WG11, it will be important for the WGEA members to agree on all project ideas. It will also be important for the projects leaders, co-leaders, and subcommittee members to make a commitment to carry out the work plan.

- The Table Framework for WGEA products, on page 5 of the draft 2008-10 work plan, is a new and important communication and outreach tool. It is a structure for WGEA products that is divided according to three different parameters:
  - local to global environmental issues,
  - global to local governance tools, and
  - environmental to socio-economic issues.
- Keep in mind: VISION→COMMITMENT→ACTION

After the introductory remarks, the steering committee broke into the same three groups as the visioning session. Steering committee members were asked to focus on how to prioritize actions, by examining the ideas in the draft work plan and deciding which ones to support. They were also asked to suggest new ideas and project designs. In particular, they were asked to look at the work under five goals.

Report to the plenary

In plenary, a delegate from each of the three groups presented their group's discussion of the 2008-10 Work plan. The following is a collective summary of the three groups' general comments on the Work plan and comments by the five goals.

- **General comments**
  - It is difficult to cover the entire draft work plan in one afternoon.
  - The comments focused on not being overly ambitious.
  - The "shopping list" of projects and activities were appreciated.
- **Goal 1:** Expand the environmental auditing tools available to SAIs
  - (a. climate change) and (c. sustainable energy) There is significant interest in climate change and the possibility of combining this issue with sustainable energy was discussed.
  - (d. decision-making practices) and (e. measurement and indicators) Decision-making practices and measurement and indicators were minimally supported, but the two ideas could be combined under accountability process.
  - (f. management of natural resources) There is significant interest in management of natural resources, especially for developing countries. However, the topic is quite large and would require more discussion.
  - Other new project ideas include: marine pollution, a guide for Millennium Development Goal reporting, the possible links between air pollution and climate change and guidance on international law.
  - Overall, these ideas could be used together.
- **Goal 2:** Facilitate concurrent, joint, and coordinated audits
  - (a. MDG cooperative audit) A global audit on the Millennium Development Goals (MDGs), an MDG cooperative audit, is too ambitious. Is there a critical mass of countries that is required?
  - (b. IEA cooperative audit) Doing a global audit on a global convention, an IEA cooperative audit, such as climate change would be a positive step. However, it will take a lot of planning and steering committee subgroups will need to be organized.
  - A global cooperative audit may be too ambitious, but it is related with the morning's vision. It may be more practical to keep the work at a regional level.
- **Goal 3:** Enhance information dissemination, exchange and training

- o (a. 12th and 13th meetings) There is concern about the number of meetings taking place. Perhaps it would be a good idea to move away from larger meetings as they are too much like congresses; they are good for networking but not for discussion. The WGEA needs to take advantage of current technology and perhaps incorporate some regional training. It was decided that in the next draft of the work plan, the idea of holding both the WG12 and WG13 will be optional.

- o (b. IDI/WGEA training) Obtain IDI/WGEA course material from IDI. Efforts to strategically keep this relationship with IDI should be optional in the next draft.

- o (d. moving 2007 papers forward) The biodiversity paper would work to help with goal of keeping papers alive. The efforts to keep project alive and to develop training tools should be considered carefully. For all of WGEA's capacity building exercises (papers, training, meetings), it is important to consider the real benefits or returns, of the work.

- o (e. revisit existing documents) Revisiting and updating existing documents is a time consuming process and the decision to select a particular paper should be made very carefully. WGEA's guidance paper, "Guidance on Conducting Audit of Activities with an Environmental Perspective" should be revised first.

- o (f. Greenlines) There is significant interest in continuing with the successful *Greenlines*.

- o (g. 6th survey) The WGEA survey is too long, too much to administer, and it is running out of steam. It needs to be re-examined—perhaps it should only be one page next time. Keep questions that indicate trends and use the survey to access INTOSAI's own activities.

- o More important than developing new guidance is keeping existing guidance up-to-date, including moving the 2007 papers forward and revisiting existing documents. The papers need to be well used.

- o The website was enthusiastically supported and SAIs are encouraged to post future or planned audit topics; this should be added to the next draft work plan.

- o Audits that twin countries together will help build capacity.

- **Goal 4:** Facilitate capacity and integration of environment and sustainable development in SAIs

  - o Integrating environmental and sustainable development issues into SAIs is important to the audit practice and the audit office. "Greening the office" does not require additional funding so it will be kept in the next draft.

  - o The WGEA needs to become greener.

  - o Regional WGEA organizations could take on more responsibility.

- **Goal 5:** Increase cooperation with external organizations

  - o (a. external organisations in 12th and 13th meetings) Continue to invite external organizations to WGEA meetings.

  - o (b. external outreach) Need to be selective and strategic, with a clear purpose in on-going external communication and outreach.

  - o (c. IEA audits category from database) As long as work load is reasonable, agree to classified audits worldwide by international environmental accords.

  - o There could be more coordination between the regional organizations and regional banks. Regional cooperation is an important source of information for WGEA members.

Summary of discussions

Following the long day of discussion on the WGEA vision and the next work plan, the steering committee was given an opportunity to share their overall reflections. Mr. Reed said that there was still a lot of work to do at this point. Steering committee members wrapped up the day of discussions with the following comments:

- There has been a lot of progress: a sense of the major themes has been established from the discussion of the future work plan, and that it is time to digest the lengthy discussions.

- The possibility of forming subgroups of experts to focus on specific themes, such as cooperation, has been key topic of discussion during the visioning and the work plan sessions. This idea is particularly important, since there is not a lot of time before the next two meetings: WG11 in June and XIX INCOSAI in October.

- It is important to talk about our passions and expand our vision. Change happens because of people; one needs to be personally committed to keep the passion.

- The next step is to reduce the 34 common messages (to perhaps 3 to 5 messages), in order to create a formal vision or strategy. The Chair will take this responsibility for this step and will draft a document and circulate it to steering committee in the coming months.

- Explore how to better disseminate the work and knowledge, using on-line options, including bulletins or discussion groups. However, we need to balance the amount of effort with real interest.

- It is important to have IDI involved in the regional efforts.

- Ask the regional coordinators to consult their regions as the next draft is being produced; this will help ensure that regional priorities are addressed.

Mr Reed mentioned that between SC6 and WG11, in Arusha, the Secretariat will be seeking project leaders for the work plan. The next steps will help establish boundaries for future projects and papers.

- Regional coordinators are essential, and the Chair emphasized that regional coordinators need to consult their regions for further feedback on the work plan.

- Items in the work plan need to be tasked to WGEA members by the end of WG11.

Next steps

- The Secretariat will condense and revise the next draft of the 2008–10 work plan and will incorporate the meeting discussions.

- The Secretariat will email the next draft to the steering committee, for comments before WG11.

- Steering committee members are responsible for providing feedback.

- Regional coordinators should consult their regions, in order to be able to include a regional point of view in the draft work plan.

Day 3—Wednesday, 14 February 2007

Future Functioning of the WGEA (Estonia)

Purpose of agenda item

Provide feedback to the future chair of the WGEA on organizational and governance matters, including, among other things, the

- roles and responsibilities of the WGEA Assembly and Steering Committee,

- desired composition of the steering committee,

- desired role of regional coordinators (RWGEA), and

- nature and frequency of meetings.

More information about the transition to a new Chair is in the meeting material.

Mr. Tõnis Saar, the SAI of Estonia (the future Chair of the WGEA Secretariat), chaired this session; it focused on the future functioning of the WGEA.

Discussion and outcomes

Mr. Saar thanked the steering committee members for their support during SC6 in Cape Town and SC5 in Vancouver. This session is important because we can gain good insight from steering committee comments (beyond those from the visioning session), and, even if transition was not happening, the WGEA is continually evolving, and this is an opportunity to reflect and provide input.

Members were asked to consider the following questions:

1. Are the roles of the WGEA and steering committee appropriate? Should some responsibilities be obligatory and others voluntary?

2. Is the number of meetings appropriate? Are there other ways to accomplish our work (for example, through information technology)?

3. Whom should the steering committee be composed of? What should be expected of members, for example, attendance at meetings and project leadership? Should new members be solicited? Should inactive members be asked to step down?

4. What should the role of the WGEA as a whole be, and what should the role of the RWGEAs be? What can be done to help the RWGEAs be more effective? What support do regional coordinators need from the WGEA Chair and the steering committee? What do the steering committee and WGEA Chair need from the regional coordinators?

Comments by the steering committee

The Chair solicited ideas from each delegation. The objective was to gather all ideas from the steering committee. Some ideas were mentioned by several delegations and are indicated as areas of general consensus. Other ideas were mentioned by only one delegation will require further discussion by the steering committee.

General comments. The following are areas of general consensus:

- The WGEA is highly successful. The growth of environmental auditing and of the WGEA is a good thing and is likely to continue. Are we a victim of our own success?

- Improving the WGEA should not be a revolution; rather an evolution. We need to identify our weaknesses and try to correct them.

- We must recognize that the pace of development varies across membership—some countries lag in uptake of tools for numerous reasons.

- The WGEA, the steering committee, and their projects depend on volunteers. The WGEA can only accomplish what volunteers are willing to do, which varies from region to region. It can sometimes be challenging to motivate people, and SAIs should be able to step down if they are not able to make the commitment.

- The roles of the steering committee, the working group, and the general membership should be well defined, so members know how they will benefit from their participation. Roles also need to be defined at the regional level.

- Countries that belong to the Regional WGEA and the steering committee, and that also attend the general meetings (for example, WG11), have to attend too many meetings.

- The process needs to be both bottom–up and top–down. Having this direction could build stronger regional coordinators.

WGEA meetings and roles.

The following are areas of general consensus:

- We need clear roles and responsibilities for the working group, the steering committee, and the general members.

- At WGEA meetings, the focus needs to be on the exchange of information, particularly among the regions.

- There are too many countries in the working group for it to function properly as a "true" working group. Some WGEA official business is not managed effectively in a large assembly. However, some decisions still need to be made collectively.

The following are individual comments:

- More effort to explore on-line meetings and teleconferencing is required.

- How many working group meetings are required - 1 or 2 every three years (could depend on whether regional working groups agree to an active role)

- Whether working group activity could be conducted via the Internet.

- Consider changing titles to reflect roles. For example, change "WGEA" to "Congress" and "steering committee" to "working group." However, all roles, including meeting roles would need to be fully defined.

- More work and roles for the working group that is similar to the steering committee work could be useful. Some countries have a lot to offer.

Steering Committee meetings and roles.

The following are areas of general consensus:

- The steering committee is necessary if the WGEA is to function properly.

- The steering committee needs to be strategic: setting long term global priorities, goals, and steering actions. The steering committee's strategic work could include complex environmental topics (for example, how to audit sustainable development).

- The steering committee should be the key link between WGEA and RWGEAs.

- Clear steering committee roles and rules are needed to ensure that members

  o are active;

  o attend meetings;

- o   work on a project team or sub-committee, where there is no duplication between subcommittee and steering committee work; and

- o   are clear about what they need to do before they sign up.

- For each 2005–07 project, the function of the subcommittees was to relieve some of the steering committee burden. However, the subcommittees did not fulfill that role as well as hoped.

- Steering committee membership needs to be more stable and needs to have consistent representation

The following are individual comments:

- The steering committee should be a forum for the exchange of information and sharing of accomplishments.

- There should be less emphasis on technical matters (e.g., reviewing projects; some of this discussion could be done electronically).

- The number of members is less important than quality of their contribution—some believe size of the steering committee is acceptable and others believe it should be reduced. However we should limit the number of steering committee members and the number of delegates from each country.

- Reduce number of meetings, by combining steering committee (e.g., SC6) and WGEA (e.g., WG11) meetings.

- Increase the use of internet and telephone for the technical discussions to reduce what needs to be discussed at the steering committee meetings.

- Should the steering committee be an executive board? A steering committee and an executive board serve different functions.

- The steering committee could be more representative of developed and developing countries.

- The steering committee members could be elected from the working group.

- The steering committee needs to represent all regions, and the stability of the countries that are members of the steering committee is important.

Regional working groups.

The following are areas of general consensus:

- Strengthen the role of regional working groups; they are the communication link between the regions and the WGEA.

- There needs to be consistent delivery of global work and priorities that takes into account regional needs and development.

- Define minimum roles for regional coordinators.

- Support to regions needs to be strengthened. Guidance on water, waste, and biodiversity is very applicable at the regional level.

The following are individual comments:

- More effort to collaborate and share information is required at the regional level.

- Developing countries should be better represented at the regional level.

- Regional efforts and contributions to projects are very important.

- Regional coordinators would appreciate having the roles and responsibilities of the Secretariat and steering committee and the purposes of meetings more clearly defined, as this would help with their planning. In addition, if a SAI is small, this kind of clarity would help them manage their workload and commitment.

- Regular seminar/training at the regional level is needed

- It is possible to establish sub-coordinators in the regions (e.g., EUROSAI).

- The steering committee does all the "steering," but it doesn't have to do all the "delivering," which could be done at the regional level.

- Could a regional congress be arranged that is a clearinghouse for regional coordination? More could be achieved if more was delegated.

Organization. The following are possible organizational options:

- Transfer oversight of projects from steering committee to project teams.

  o Establish strong project teams (with representation from the WGEA, the steering committee, and the regions) that communicate by internet or telephone.

  o The steering committee could oversee outcomes and macro-level issues (not content)

  o Project leaders could keep the steering committee informed and could oversee content (not process)

- Establish a special expert task force or subcommittee for training (using existing materials)—which would cooperate with regions and IDI to meet training needs in different regions

Web enhancements (Canada)

Purpose of agenda item

The project leader, Mrs. Sylvie McDonald (from the WGEA Secretariat), provided an update on the Web enhancements—Phase II project—activities since SC5 in Vancouver. Discussions will address future work to be considered for improving the WGEA Web site.

Discussion and outcomes

Mrs. McDonald provided the following update on web activities.

Focus on waste and Focus on water web pages. The waste and water web pages were pushed to production and posted on the WGEA website at the end of November 2006. The Secretariat provided a document to SAIs of Norway and the Netherlands that describes the necessary process for continuing the maintenance of the waste and water pages. The web pages will be updated twice a year (in May and November).

Greenlines **newsletter.** The third edition (Volume 9, Number 2) of the newsletter was posted on the WGEA website at the end of November 2006. The fourth edition is expected to be ready for spring 2007.

Fifth survey on environmental auditing. The survey was sent to SAIs in June 2006. The results will be posted on the WGEA website in November 2007.

Transfer of website responsibility to Estonia. The Secretariat (Canada) and Estonia will establish procedures for Estonia to develop and maintain the WGEA website.

Steering committee comments

- Put frequently asked questions (FAQs) on the website.

- Provide different entry points for non-SAIs (UN organizations; academics) and SAIs of varying audit experience.

- Organize publications (papers and products) thematically, possibly by using the framework of the WGEA products.

Project leader response

Mrs. McDonald agreed to consider and make a best effort to address the steering committee's suggestions.

Implementation of the WGEA communication plan (United States)

Purpose of agenda item

Consider and discuss ways to promote the four papers that will be ready by the end of the 2005–07 work plan.

- Auditing Biodiversity: Guidance for Supreme Audit Institutions

- Cooperation between SAIs: Tips and Examples for Cooperative audits

- Evolution and Trends in Environmental Auditing

- The World Summit on Sustainable Development: An audit guide for Supreme Audit Institutions

Discussion and outcomes

The project leader, Mr. Steve Elstein from the SAI of U.S., chaired this session. As the four papers are of excellent quality and required a significant amount of effort, it is important that there is a plan to make sure people benefit from the papers. They need to be disseminated repeatedly. Mr. Elstein invited the steering committee to respond to the ideas and to discuss other communication tools that the WGEA could use to create something more tangible for WG11 in June.

Considering what needs to be communicated, Mr. Elstein would like to suggest that the following ideas be discussed:

- He is willing to work with project leaders to create a one page abstract that indicates why study was done, and what the findings were, and that entices the reader to read the whole paper

- Each project leader could develop a PowerPoint presentation that provides the "bottom line" of the paper and includes

    o workshop material for WG11—stock presentation on papers; and

    o a standard set of speaking notes to draw from. (This may happen naturally.)

- Use the INTOSAI Journal and its new interactive features to communicate with SAIs.

He asked the steering committee to think about the following questions:

- Which organizations should be contacted? How do we build external networks?

- How do we adapt lengthy documents to grab the attention of the possible audiences— how can we make the document shorter and still keep the meaning?

- Should we benchmark against other INTOSAI committees? Do other committees think the same way we do?

Until WG11, Mr. Elstein will be consulting the communication subcommittee on the possible communications options. He will also seek ideas from steering committee members. He will ask the following questions:

- What medium should we use?
- How can we make our summary brief and eye-catching?
- What do we want?
- Who do we want to contact?
- How do we want to contact them?

Steering committee comments

- Look into possibilities of considering environment for 2010 INCOSAI in South Africa.
- Identify specific organizations that may be connected to specific subject matter of studies.
- Work with the SAI of Canada and the subcommittee members, to have basic strategies in place for WG11.
- The stock PowerPoint presentations for auditors may need to change for the external audience (for example, removing some of the audit information).
- Use electronic publications to advertise the papers.
- The papers could be added to *Greenlines*—they could be a feature story.
- Putting something in the INTOSAI Journal is a good idea; there is a regular spot for news from committees.
- Each of the four papers has an appendix that lists useful WGEA resources.
- Consider who is reading *Greenlines* and who should be reading it.

Project leader's response

Mr. Elstein agreed to ask the communication subcommittee and the Secretariat for more ideas on a strategy for the four papers. Subcommittee members will be asked to make a list of specific organizations and may be connected to specific subject matter of studies.

Regional progress reports overview (Regional Coordinators)

Purpose of agenda item

Given that the last steering committee meeting, SC5 in Vancouver, was only a few months ago, the Regional Working Group on Environmental Auditing (RWGEA) coordinators will only share any significant developments since SC5 that are underway at the regional level and regional work plans.

Due to time constraints, not all regional coordinators had a chance to outline their activities. More detailed information on regional progress reports is in the meeting material.

ACAG/SPASAI. The 4th ACAG/SPASAI RWGEA meeting was held in Canberra, Australia in October 2006. The meeting was jointly hosted by Australian National Audit Office and Australian Capital Territory, and the overall theme of meeting was sustainable development.

AFROSAI. A cooperative audit "Maintenance of Infrastructure in the Supply of Water to Urban Areas" was conducted by the SAIs of Botswana, Lesotho, and Zimbabwe.

ARABOSAI. The following countries have offered to translate WGEA papers from English to Arabic:

- Tunisia—The World Summit on Sustainable Development: An Audit Guide for Supreme Audit Institutions

- Jordan—Cooperation Between SAIs: Tips and Examples for Cooperative audits

- Egypt—Auditing Biodiversity: Guidance for Supreme Audit Institutions

ASOSAI. It was decided, on 15 Sept 2006, during XXXVII Governing Board of ASOSAI in Shanghai, China, that the eighth ASOSAI research project would be on environmental auditing guidelines

EUROSAI. Germany is a new member of the EUROSAI WGEA.

The fourth EUROSAI WGEA meeting was hosted by the European Court of Auditors in November 2006; 32 European SAIs and the SAI of Tunisia attended. The meeting consisted of environmental auditing seminar dedicated to NATURA 2000 audits and EUROSAI WGEA business meeting. The EUROSAI WGEA 2007 Work plan was approved; next year's seminar will focus on methodological approach to audits of implementation of Kyoto Protocol and will be hosted by the SAI of Slovak Republic.

The SAI of Norway has offered to become the next Chair of the EUROSAI WGEA and is seeking approval from EUROSAI WGEA members and the EUROSAI Congress in Cracow in 2008.

OLACEFS. The 2006–08 work plan was provided, and it was agreed that the following topics would be addressed on a priority basis:

- protection, use, and management of marine and coastal resources;

- international agreements: Basel, CITES, Ozone, Montreal, Kyoto, Tropical Timber and Wetlands;

- solid waste management and disposal;

- urban environmental management; and

- biodiversity protection, use, and management.

The SAI of Peru volunteered to translate the documents prepared by the WGEA on environmental auditing into Spanish.

WGEA 11—Tanzania (Canada)

Purpose of agenda item

Discuss and approve the agenda for WG11, including the approaches for SAI presentations, external speakers, small group discussions, and tutorial sessions. More information, including a draft agenda and background on the small group discussions, is available in the meeting material.

Discussion and outcomes

Mr. Edwin Rweyemamu from the National Audit Office of the United Republic of Tanzania provided an overview of logistical preparations underway for WG11 Tanzania. Meeting will be held from 25 to 29 June at the Ngurdoto Mountain Lodge which is located between Arusha and the Kilimanjaro International Airport. Participants will have the choice of staying at the Ngurdoto Mountain Lodge or at the Impala Hotel. There will be an environmental excursion to the Ngorongoro Crater on Monday, 25 June.

Mr. Reed, provided some information about the agenda for WG11, the structure of which is different from WG10 in Moscow:

- The business portion will be split in two and will be held at the beginning and at the end of the meeting.

- There will be three themes, one on each day. An interactive workshop, featuring an external speaker and presentations by SAIs, will be held for each theme, followed by small group discussions.

- The Secretariat is proposing to use pre-determined questions to help stimulate the discussion.

- There will be parallel tutorial sessions on the WGEA guidance papers, during which participants will be encouraged to discuss the papers and ask questions. Each session would last approximately two hours. Presentations should not be longer than one hour.

- The Secretariat also outlined some suggestions to help encourage engagement by participants such as

  o exchanging artifacts and music;

  o having a wall map of the world to indicate which countries are present; and,

  o having a wall of notes, as a way for SAIs to match their environmental auditing needs with skills and techniques that other SAIs can offer.

Mr. Reed pointed to the fact that often 50 percent of the delegates are new. He asked that the steering committee comment on the small group discussion questions provided in meeting material.

Steering committee comments

Informal activities

- Setup space with tables with cultural artifacts for delegates to bring something of significance and perhaps exchange small gifts.

- Play national music at tea breaks.

- Create giant world map and add flags of delegates attending WG11.

- Take photos of participants and include them in post meeting material.

- Bring favourite recipes of native dishes.

- Organize parties or cultural evenings with dancers and music.

- Have a wall board (little sticky notes) with the following topics: "what I want," "what I need," and "what I can give."

Small group discussions

- Add a question about methods: audits and effectiveness of audits.

- Add a question on how to increase impact of our audits.

- Decide on a setup for the small group discussions.

As there are always new people at WGEA assembly meetings, it is important to capture the momentum. Participating in small group discussions and the informal activities will help engage new people and build interest in the meeting.

The Secretariat's response

Mr. Reed asked the steering committee members to email additional questions for small group discussions.

WG12 (Canada)

Purpose of agenda item

To discuss the SAI of Qatar's offer to host WG12.

Discussion and outcomes

Mr. Reed explained that when the Secretariat was planning WG11 with no confirmed host, Qatar expressed interest in hosting. However, since Tanzania expressed an interest earlier, the decision was made to hold the meeting in Tanzania. The SAI of Qatar has since expressed an interest in hosting the WG12 and is awaiting a response. Based on the discussions thus far in Cape Town, the WGEA should have at least one WGEA Assembly meeting in the next three years, which the SAI of Qatar offered to host in fall 2008.

The steering committee members supported the SAI of Qatar's offer to host the meeting. However, they suggested holding the next meeting in January 2009, rather than in the fall of 2008.

The Secretariat's response

The Secretariat will inform Qatar that we accept their offer to host WG12 in January 2009.

Wrap up (Canada)

Mr. Rick Smith, thanked participants for all their efforts over the past few days. He mentioned that quite a bit of work had been done and that the four main objectives had been achieved:

1. The steering committee did a final review of the four guidance papers and approved them all.
2. A vision and a work plan for WGEA were developed.
3. The functions of the WGEA Assembly and the steering committee were discussed.
4. Planning for the WG11 in Arusha, Tanzania is underway.

The following are highlights of our discussions:

Guidance papers

- All four papers were approved for circulation, once suggested adjustments have been made.
- Regional coordinators will provide feedback and seek examples of cooperative audits and researchable questions on biodiversity papers.
- The consistency of, among other things, presentation of papers, cross-references, and internet links will be ensured.
- Project leaders now have 2 1/2 weeks to finalize papers.
- We are still looking for help with translation of the papers; we will ask again during the approval process.

Vision and work plan for WGEA

- We agreed on an ambitious vision, which included the idea of being global player, a focus on cooperation (particularly regional cooperation), and a reflection that we are a work in progress.
- The next steps are to refine the vision and reduce the 34 goals identified in the Common Goals 2015 (see Appendix 1). A brief statement will be in the work plan.

- The work plan will be finalized at WG11.

- We shared ideas on how to use the fifth survey and its executive summary.

The functioning of the working group and the steering committee

- The visioning and work plan discussion set the stage for further discussions.

- We discussed roles, composition, responsibilities, nature, and frequency of meetings.

- We agreed that, in part, we are a victim of our own success—strong record of producing products. The INTOSAI community looks at WGEA as model.

- Overall, too many meetings that can be financial burden for SAIs.

- **Steering committee.** The following comments apply to the steering committee:

  o The steering committee is looking for active participation.

  o Regional coordinators, project leaders, and others need to set strategic direction, establish work plan, and approve products.

  o There needs to be less of a focus on technical issues.

  o The steering committee could meet twice per session and link to larger meetings when possible.

  o There is interest in having smaller delegations.

- **Working group.** The working group has become an assembly rather than a working group. It was suggested that the working group meet once rather than twice per session, and this meeting should focus on information sharing.

- **Regional coordinators.** Regional coordinators need to be more actively involved with the steering committee. The regions provide a bridge between the steering committee and the working group, by bringing regional issues to steering committee and ensuring that steering committee priorities are reflected in regional priorities.

- There is no need for a revolution, but there is a need to formalize the roles and responsibilities of membership for the steering committee, the working group, and regional working group; more consultation and consideration needs to be done.

- **Communication.** The following comments are about the four papers: what needs to be communicated and to whom does it need to be communicated?

  o A page of highlights will be prepared with authors.

  o PowerPoint presentations are being prepared for WG11 Tanzania.

  o A feature article in INTOSAI Journal should be considered.

  o Steven Elstein will contact the rest of the steering committee for ideas.

Planning for WG11 (Arusha). This meeting is designed as learning event. John Reed gave historical context and walked through agenda. Mr. Edwin Rweyemamu, from the SAI of Tanzania, presented a video on Tanzania and gave an update on preparations for the meeting. The steering committee looked at how to structure small group discussion, and it will review questions and email the WGEA Secretariat with any necessary additions.

WG12. The SAI of Qatar offered to host WG12. It is now agreed in principle and the Secretariat will inform Qatar of our decision.

Participants

Present

Austria

Heinrich Lang

Brazil

Aroldo Cedraz de Oliveira
Sebastião Ednaldo Castro

Cameroon

Pierre Moune
Jean Protais Belinga

Canada

Richard Smith
John Reed
Carolle Mathieu
Vivien Lo
Sylvie McDonald

China

Yu Xiaoming
Li Guanghe
Chen Chenzhao
Chen Jixiang
Jhang Wenli
Xing Jianfeng

Czech Republic

Miroslav Kruchina
Jana Kožnarová

Fiji

Atunaisa Nadakuitavuki

Indonesia

Anwar Nasution
Dewi Sukmawati

Jordan

Nabil Odeh

Netherlands

Peter van der Knaap
Rob de Bakker

New Zealand

Jonathan Keate

Norway

Eirik Larsen Kvakkestad
Sissel Iversen

Poland

Jacek Jezierski
Zbigniew Wesołoski
Ewa Borkowska-Domańska

South Africa

Wessel Pretorius
Khalid Hamid
Louis Heunis
Jan Van Schalkwyk

United Kingdom

Joe Cavanagh

United States

Steven Elstein

Zimbabwe

Midred Chiri

Observers

Estonia

Tõnis Saar
Tuuli Rasso

Tanzania

Edwin Rweyemamu

Absent

Egypt
Peru
Sri Lanka

Appendix A — Common Goals 2015 (Canada)

1. WGEA is a key player—cooperation, global, and the environment

2. More concrete cooperation with WGEA—Help each other

3. More effective audit findings (more "teeth," more impact)

4. Building capacity and expertise

5. Global issue, global players

6. Need for effective audit tools

7. Strengthen RWGEA

8. Create awareness among the public staff on the importance of environment audits

9. International cooperation

10. Leading organization—emphasis on co-operation and impact

11. Knowledge sharing with less advanced SAIs—building awareness

12. More support for new members

13. Reducing the ecological footprint of the WGEA

14. Future generations and WGEA's legacy

15. Increase the impact of WGEA work

16. Respected organization—a global player

17. Influencing politicians and government

18. More tools for co-operation

19. Professional global player—sharing and creating knowledge

20. Participation, information, and cooperation

21. Capacity to influence decision makers

22. Think locally and globally; act locally and globally

23. Sharing resources and creating bridges for smaller SAIs

24. WGEA's ability to have impact on global issues

25. Mutual support—respect individual needs and circumstances

26. Inspire SAIs, decision makers, and government, by showing what is needed and what can be done

27. Providing inspiration for government auditors through effective but selective guidance

28. Have an impact on Parliament

29. Influence others, through strong leadership

30. Leading by example—"walk the talk"

31. Replacing the environment with sustainability

32. Share passion for the world and the world's children

33. Time is running out

34. Be cool