



WGEA Rio+20 Project Work Plan

Project Objective and Outcome:

In the work plan for the INTOSAI Working Group on Environmental Auditing for 2011-13, a commitment was made with regards to increasing cooperation between the WGEA, international organizations and other INTOSAI bodies (Goal 4):

2.4(b) Develop a compendium of SAIs country papers focusing on the topics in Rio+20 agenda. Country papers would summarize developments and implementation challenges within the country in the SAIs perspective. WGEA aims to share the experience with Rio+20 participants.

Subsequent to the development of the work plan the date for the conference has been moved forward to 4-6 June 2012 and there is insufficient time for SAIs to write their country papers and for the committee to summarize the findings. However, the project can still accomplish the aim of sharing our work with Rio+20 participants by focusing on the audit related work of individual SAIs and the work undertaken by the WGEA.

The objective of the Conference is to secure renewed political commitment for sustainable development, assess the progress to date and the remaining gaps in the implementation of the outcomes of the major summits on sustainable development, and address new and emerging challenges. Two themes have been agreed to by the Member States for the Rio+20 Conference: green economy within the context of sustainable development and poverty eradication; and institutional framework for sustainable development.

The main objective of this project is to build awareness among the participants of the Rio+20 Conference on the important role that SAIs play in contributing to develop a more sustainable environment through auditing and reporting on our governments' performance and accountability and to enable our legislatures to hold them to account. This document will:

- 1) Inform the international community (governments, ENGOs, and media) of the work that WGEA and INTOSAI does, for example, the organizations mandates, guidance provided, audits performed and their results;
- 2) Inform the international community (governments, ENGOs, and media) of the top eight or ten issues regularly identified (e.g., lack of environmental data for decision making, accountability, and so forth) by SAIs in their environmental audits;
- 3) Inform the international community (governments, ENGOs, and media) at the Rio+20 conference of the relevant audit work conducted by individual or joint SAIs with reference to the environmental issues addressed in Rio, Rio+10, and Rio+20 Conferences;
- 4) Increase the knowledge of the SAI community with regards to the work the WGEA and fellow SAIs have done, thus helping in the planning and implementation of future audit work; and

- 5) Improve our audit guidance material on specific areas (for example, climate change, biodiversity and MEAs), by increasing the knowledge of other parties to our work and opening up channels of dialogue for useful feedback.

The audience for the resulting work is focused on the following three groups:

- **Governments:** the work of WGEA and SAIs help improve the development and implementation of sustainable development policies and programmes;
- **Non-governmental groups:** the work of WGEA and SAIs can be an important source of information and ENGOs are important stakeholders in helping to define the work that we do; and
- **Media:** the work of WGEA and SAIs are important source of information for holding governments accountable and for reporting on this issues.

Project Scope:

The following elements for a report are proposed:

- 1) Brief overview as to who the WGEA and INTOSAI are and why the work they do are important to the community attending the Rio+20 Conference;
- 2) Brief overview of the issues addressed at Rio, Rio+10, and Rio+20 Conferences and the corresponding audit work undertaken by WGEA (joint audits) and individual SAIs – this would summarize the overall work undertaken and selected audits would be highlighted that were especially relevant to the conference (range of SAIs from around the world, range of issues, reports within the last 2-3 years);
- 3) Brief overview of the top eight or ten issues regularly identified by SAIs in their environmental audits.
- 4) Brief overview of the audit guidance prepared by WGEA.

Based on these elements, the following report composition is proposed:

EXECUTIVE SUMMARY	Key highlights of the report
INTRODUCTION	Brief explanation of the overall purpose of the report
BACKGROUND ON INTOSAI AND WGEA	1 – INTOSAI and WGEA mandates 2 – Historical overview about WGEA work 3 – Why the WGEA work is important to the participants of the Conference 4 – How the WGEA work can contribute to the sustainable development
RIO, RIO+10 AND RIO+20 ISSUES AND RELATED WGEA WORKS	1 – Brief overview on environmental issues addressed at the Rio and Rio+10 Conferences and the issues that will be addressed at Rio+20 2 – Results of the WGEA database and literature review with regards to the conference issues 3 – Case studies illustrating the work



	conducted by SAIs on the conference issues
TOP ISSUES IDENTIFIED IN ENVIRONMENTAL AUDITS	Summary of the top eight or ten issues identified in environmental audits conducted by SAIs.
AUDIT GUIDANCE PREPARED BY WGEA	Brief overview on the WGEA Audit Guidances on the issues addressed at the Conferences
CONCLUSION	Brief summary review of the report highlighting/emphasizing the information on how SAIs can contribute to the environmental pillar of sustainable development

Planned Methodology:

The information in the report will be based on:

- 1) Relevant documents, including WGEA database, WGEA surveys, WGEA guidance materials and other INTOSAI documents.
- 2) Survey sent to SAIs to identify the top eight or ten issues (e.g., lack of environmental data for decision making) that are regularly identified in the environmental audits conducted. In addition, to supplement our review of the WGEA database we will be asking the SAIs to identify several key environmental audits that have been important and that we could potentially select from in preparing the paper.
- 3) Case studies will be selected (ensuring topic and regional balance) on some of the audits identified by the survey – individual SAIs will be asked to write the case studies (5-6 sentences long).

Participants/Responsibilities:

- The Project Leaders will plan and organize the activities to be done, such as elaboration and implementation of the survey, collection of data from the WGEA database, data analysis and composition and writing of the report.
- The Subcommittee members will be invited to assist in determining the direction of the project and comment on the work plan. Also, they will be asked to assist in reviewing the questionnaire (in April and May 2011), commenting on the draft report (October 2011), and providing feedback on a final version of the report (in February 2012). China and United Kingdom volunteered to be members of the Subcommittee at the 13th meeting of the INTOSAI Working Group on Environmental Auditing in China in June 2010.
- SAIs will be invited to respond to a short survey and selected SAIs will be asked to prepare short case studies on some of the audits they have identified that fit in with the work proposed in this project.
- The WGEA Steering Committee will be asked to provide comments on the survey before it is sent out to all WGEA members.
- The WGEA-Secretariat will provide assistance in sending out the survey. It will also be contacted to be given an update about the project whenever the need arises or



upon request. The report will be discussed in the following meetings: a) in March 2011, the project plan will be approved at the Steering Committee meeting in Morocco (SC10), and b) in November 2011, a draft of the complete version of the report will be presented at WG14 in Argentina. In March 2012 a final version of the report will be presented to the WGEA-Secretariat for final approval.

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TIMELINE AND KEY MILESTONES

Activity	Date
Contact relevant international organizations (UN, Rio+20 Preparatory Committee, others)	November – December 2010
Draft Project Work Plan and send to the Subcommittee	January 2011
Final Draft of Project Work Plan to WGEA-Secretariat	January 2011
Receive comments from Steering Committee	February 2011
Present the Project Work Plan at SC10 in Morocco for final review and approval	March 2011
Final Version of the Project Work Plan	April 2011
Draft questionnaire and send to Subcommittee members	April 2011
Review the questionnaire based on comments received from Subcommittee members	April 2011
Send the survey to the WGEA Steering Committee	April 2011
Finalize the questionnaire	May 2011
Send the survey to all WGEA members	May 2011
Research of WGEA audit database	June – September 2011
Receive results of survey.	August 2011
Select case studies from WGEA materials, database, and survey results.	August – September 2011
Undertake the analysis of the survey results	September 2011
Ask SAIs to prepare short case studies	September - October 2011
Prepare preliminary results report	October 2011
Preliminary edit of the report	October 2011
Present the preliminary results report at WG14 in Argentina. Request feedback and comments on the report draft. Request additional case studies to complement and complete the report draft.	November 2011
Recieve remainder of case studies from SAIs.	January 2012
Draft of the report to the Subcommittee members for comments	February 2012
Draft of the report to the WGEA-Secretariat	March 2012
Final edit of the report (including graphics and layout)	March 2012
Printing of the report	April 2012
Present the final version of the report at the Rio+20 Conference	June 2012