

Fifth survey on environmental auditing

Project objective

This project is a continuation of the four surveys on environmental auditing conducted by the WGEA. This survey will analyze the trends in environmental auditing (EA) of INTOSAI members and look at new developments in EA. It is an important tool for gathering data on the EA needs of the SAIs and for shaping our next WGEA work plan (2008–10). Data from the survey will be compared with the previous surveys and trends will be analyzed.

New EA reports produced by SAIs during 2003–05 will be posted on the WGEA Web site (Audits World Wide). It will be a source of information for SAIs who want to conduct EA and also for other organizations (i.e. UNEP, UNCSD, World Bank, etc.). Moreover, it enables SAIs to share information about their activities. Results of the survey can help SAIs improve their role in environmental protection by auditing commitments from governments.

Finally, results of the survey can be used to explain the roles of SAIs in EA when seeking funding from other organizations.

Project scope

The survey will be sent to all the INTOSAI members. As of the fall of 2004, there are 185 members. The survey will cover three years (2003–05). The questions will be similar to the fourth survey but will be revised (see Planned methodology below).

The results of the fifth survey will be available on our WGEA Web site.

Planned methodology and participants

The survey will be similar to the fourth survey. In 2003 we sent two questionnaires, a short and a long questionnaire in order to obtain a better response rate from countries that did not conduct EA (short questionnaire). However, response rate from the fourth survey was similar to the third survey. For the fifth survey, we will send one questionnaire. Some new questions will be added, and we will remove some that do not add value. We will trend only the data that add value (for instance, number of environmental audits conducted, types of environmental issues audited, etc.).

A subcommittee composed of eight SAIs (United States, United Kingdom, New Zealand, Poland, Brazil, China, Egypt and South Africa) will help to draft the questionnaire and will comment on the results. Among other things, the sub-committee will help redefine types of EAs and categories of environmental issues. Regional Working Groups on Environmental Auditing (RWGEA) coordinators, who are members of the subcommittee, may provide questions for the survey or may decide to attach to the fifth survey a separate questionnaire for their members.

The questionnaire will be sent by mail and e-mail and be available on the WGEA Web site. We will encourage SAIs to answer the questionnaire electronically with a Web-based survey; this will accelerate data analysis. SAIs will have three months to answer the questionnaire. Follow-

up will be done to ensure maximum participation. Help from the RWGEA will be requested, if necessary, to follow-up with members that have not answered the questionnaire. The WGEA Secretariat will do a final follow-up. The timeline at the end of this document gives more details on the different steps.

Participants will be informed that the data may be used by their RWGEA. The sub-committee and the SC will be consulted on the survey results and on the format to adopt. At this stage, it is not planned to translate the survey results into the four other INTOSAI languages. However, each region can translate the one page summary that will be available in English.

Beginning in January 2007, we will ask SAs each year for the list of environmental audits that they completed the previous year. This will ensure that information available on the WGEA Web site will be more up to date. Currently, information on Environmental Audits Worldwide is updated only every three years. Please refer to the Web-Enhancement, phase II Project Work Plan for more information.

Timeline and key milestones

April 2005	The SC members approved the PWP during the 4 th SC meeting in Prague. A sub-committee was established.
May/June 2005	Review the questionnaire with the survey specialist at the Office of the Auditor General of Canada. Draft the new questionnaire and consult the sub-committee. Prepare a list of EAs conducted by each SAI according to the WGEA Web Site (to be joined to the questionnaire).
July/August 2005	Following sub-committee consultation, we will complete the questionnaire and send it to SC members for approval.
October 2005	Present the questionnaire to the WGEA Assembly meeting in Moscow.
Nov./Dec. 2005	Finalize the questionnaire and prepare a letter to be joined to the questionnaire. Prepare the mailing list (update the mailing list). Translate the questionnaire in the other four INTOSAI languages.
4 January 2006	The fifth survey will be sent to all INTOSAI members and will gather data for the period 2003–05 (three years).
1 April 2006	Send reminders to SAs that did not complete the questionnaire. Work with the RWGEAs to follow-up with their members.
1 July 2006	All questionnaires should be received. Enter data in a database.
August 2006	Begin data analysis with SPSS.
Sept./Oct. 2006	Finalize data analysis and draft the fifth survey results. Consult the sub-committee.
Jan. 2007	Present a draft of survey results to the SC members (SC meeting) for comments.
March/Apr. 2007	Finalize the fifth survey results.
June 2007	Present data to the Eleventh WGEA meeting.
May/June 2007	Last update of the survey results

October 2007 The fifth survey results on environmental auditing will be tabled in Mexico for INCOSAI.

Final output

- A questionnaire sent to all INTOSAI members.
- The fifth survey results on environmental auditing will be finalized for the XIX INCOSAI in Mexico.
- The survey will help to identify SAI needs and to draft the next WGEA work plan for 2008–10.
- The survey and the results will be accessible on the WGEA Web site.

Contacts

Carolle Mathieu

Carolle.mathieu@oag-bvg.gc.ca

Phone: +1 (613) 952-0213 ext. 6305