

**Minutes of the 4th Meeting of
The ARABOSAI Regional
Sub-Committee for Environmental Auditing
held in the Central
Auditing Organization, Cairo, Egypt.
May 21-25, 2005**

Introduction :

The ARABOSAI Regional Sub-Committee for Environmental Auditing held its 4th meeting in the Arab Republic of Egypt from 21-25 May 2005. The meeting was attended by all committee members:

- 1- The Central Auditing Organization (Egypt) which was represented by:-
 - Mrs Samia Mahmoud Labib (Committee Chairman).
 - Mrs Magda Mamdouh Alam.
 - Mrs Hanadi Al-Sayed Hamed (Committee Rapporteur).
 - Dr Emad Mohamed Reyad.
 - Mr Abdel Aziz Mohamed Abdel Aziz.
 - Mr Ashraf Yakoub Bersoum.
- 2- The SAI of Jordan which was represented by:-
 - Mr Waleed Al-Rahahla.
- 3- The SAI of Tunisia which was represented by:-
 - Mr Gamal Al-Deen Khamakhem.
- 4- The SAI of Algeria which was represented by:-
 - Mr Molai Al-Arabi Shaalal.
- 5- The SAI of Saudi Arabia which was represented by:-
 - Mr Osman Ben Abdel Rahman Al-Yehia.
- 6- The SAI of Kuwait which was represented by:-
 - Mrs Halah Abdel Rahman Al-Dowailhi.
- 7- The SAI of Lybia which was represented by:-
 - Mr Al-Mokhtar Mohamed Al-Mokhtar Byram
 - Mr Abdel Rahman Yehia
- 8- The SAI of Morocco which was represented by:-
 - Mr Mohamed Deir.

The meeting was inaugurated on Saturday, May 21, 2005 under the auspices of his Excellency Dr Counsellor Gawdat Al-Malt, President of the Central Auditing Organization in the Arab Republic of Egypt. The Committee Chairman Mrs Samia Mahmoud Labib delivered an opening speech in which she welcomed the participating delegates to Egypt _ their second homeland. She also highlighted the importance of the world environmental issues and how to deal with them on an international level. Furthermore, Mrs. Labib stressed on the importance of the role of SAIs in combating these environmental issues incarnating three major principles. These principles _ which are considered the most important upon which the integrated

system of environmental protection rests _ are the necessity of international co-operation, the effective partnership between the different state sectors and their genuine role in auditing, safeguarding public funds, and following up the implementation of the environmental work plans. At the end of her speech, Mrs. Labib wished all delegates the best of luck in their work and that they accomplish positive results that might enhance the SAIs' capabilities in the field of environmental auditing.

Then, his Excellency Counsellor Dr. Gawdat Al-Malt, President of the Central Auditing Organization gave a speech in which he welcomed the participating delegates, got acquainted with them and wished them a good stay in Egypt. He also clarified that he reviewed the file of the committee works himself, praised the efforts exerted, payed special attention to the outcomes of the second questionnaire and concluded his speech welcoming once more the delegates wishing the committee to reach practical recommendations that can develop the Arab SAIs capabilities, conduct effective control over the environment and finally achieve the goals of our states in that field which will affect the whole Arab Region at present and in the future. Dr. Al-Malt has also expressed his pleasure and support for the Egyptian SAI to host such meetings, payed homage to the topics included in the agenda and he finally wished the committee all success in carrying out its tasks to which our SAIs aspire.

Afterwards, the Committee Chairman Mrs. Samia Labib submitted the committee's agenda which included:

- Reviewing and discussing the results of the environmental auditing second questionnaire of the ARABOSAI member states (Egypt).
- Presenting and discussing the research papers dealing with the methodologies and basics of the environmental auditing in the following fields:-
 - Auditing in the field of air pollution(Egypt).
 - Setting a mechanism for implementing environmental audits through international and regional agreements(Kuwait).
 - Auditing the performance of grants, loans and the regional and international subventions in the field of the environment – (Algeria – Morocco).
 - Auditing the environmental safety of the imported goods – (Tunisia – Libya).
- Presenting and discussing the draft manual of auditing in the field of the sustainable development (Tunisia).
- Presenting and discussing the draft manual in the field of the environmental impacts evaluation(Morocco).
- Presenting and discussing the ARABOSAI standardized manual on environmental auditing(Jordan).

- Presenting and discussing the environmental auditing indicators on solid wastes(Kuwait).
- Presenting and discussing the summary of the research papers submitted on auditing solid wastes(Saudi Arabia).
- Presenting the report of the representative of the ARABOSAI Regional Sub-Committee for Environmental Auditing submitted to the fourth meeting of the INTOSAI Steering Committee for Environmental Auditing(Egypt).
- Discussing the committee's detailed 2005-2007 work plan.

Having discussed such topics, the committee laid down the following recommendations:-

1. The necessity of co-ordination and co-operation between the ARABOSAI member SAIs in the field of environmental audit bearing into consideration the global impacts of the environmental problems that do not recognize geographical or natural boundaries (joint and coordinated audits).
2. The importance of laws and legislations in the field of environmental audit through which SAIs can carry out their role.
3. SAIs should have future plans for environmental auditing as well as evaluating the plans and strategies of environmental work.
4. The importance of having a specialized department or section in every SAI for carrying out the tasks of environmental auditing and evaluating the environmental performance. This department should be supported by professional experts for the best fulfillment of work.
5. The necessity of carrying out the environmental auditing regularly together with preparing the necessary reports covering the audit work.
6. The importance of having the necessary data for environmental auditing through the application of environmental accounting and administrative systems within the SAIs' auditees.
7. The exchange of expertises, experiences and information between SAIs in the field of environmental audit.
8. The importance of setting a long-term regional training program in the field of environmental audit benefiting from the IDI's special training program after conforming it to meet with the needs of the Arab environment.
9. The Regional Subcommittee for Environmental Auditing should have a role in determining the subjects in the field of the environmental audit in the Training and Scientific Research Committee plan (training and scientific seminars_scientific contests) as it is the technical committee handling this subject and reinforcing the committee work.
10. Encouraging SAIs to help in the committee work especially collecting data on the SAIs' experiences and questionnaires in the said subjects.

The committee members agreed on the committee 2005 ~ 2007 work plan as follows:

1. Continuing the preparations for the standardized manual on environmental auditing:

The committee member SAIs review the draft manual and its development in the light of the professional standards and publications issued by international professional organizations according to the following time schedule:

- The SAIs would send their proposals to the committee presidency on 1/8/2005.
- The committee presidency would send all the proposals to the Jordanian SAI in order to prepare a second draft of the manual in light of the proposals of the member SAIs, then resend it to the committee presidency two months prior to the meeting.
- The committee presidency would send the second draft to the committee members to review before its approval in the fifth meeting.

2. Auditing guidance in the field of sustainable development:

The committee member SAIs would study the presented draft concerning the sustainable development audit, and considering its development. All this should tackle new points that were not included in the INTOSAI document concerning this subject based on scientific resources that support these visions, according to the following time schedule:

- SAIs would send their work papers on this subject to the committee presidency on 1/12/2005.
- The committee presidency would send all these papers to the Tunisian SAI to prepare a second draft of this project.
- The Tunisian SAI would send the second draft to the committee presidency a month prior to the committee meeting in order to send it to the member SAIs for study before the committee meeting.

3. Guidance concerning the audit in the field of evaluating environmental impact :

The member SAIs would each submit a study on the audit in the field of environmental impact evaluation to the committee presidency on 1/2/2006. This study should include the theoretical side of the evaluation, practical cases of the environmental impact evaluation studies and picking up the auditing that might cover up this subject as well as the experiences of each SAI according to the following time program:

- Upon receiving the study, the committee presidency would send it to the SAI of Morocco to prepare a second draft of the study and to present it during the fifth committee meeting.
- The member SAIs would review the second draft of the study and submit their comments to the committee presidency on 1/12/2006. This would be sent to the

SAI of Morocco to prepare the final draft and send it to the committee presidency within two months before its sixth meeting.

4. **The environmental audit paper on solid wastes:**
 - The committee presidency would address the ARABOSAI member countries to submit their indicators in auditing solid wastes in addition to their experiences in this matter on 1/2/2006.
 - The committee presidency would send all what it received from the member SAIs to the SAIs of Saudi Arabia and Kuwait to present them collectively with a summary of the experiences of each SAI.
 - The member SAIs would study the second draft of the project and then submit their comments to the committee presidency by 1/12/2006, and the committee would send it to the members before the sixth committee meeting.
5. **The sub-committee member SAIs would review the second questionnaire of the committee for its development and determine the new trends which guarantee the development in the field of environmental auditing in order to prepare the third questionnaire draft and presenting their proposals in the fifth committee meeting.**
6. **The committee member SAIs would furnish the internet site with the research papers presented and discussed during the third and fourth committee meetings.**
7. **Participating in the work of WGEA and its steering committee:**

The committee presidency would address WGEA about the member SAIs contributions as follows:

 - a) Participating in the translation from English to Arabic of the following projects:
 - Auditing the implementation of the countries' obligations in the Earth Summit held in Johannesburg about sustainable development (Tunisia).
 - The joint audit between the Supreme Audit Institutions (Jordan).
 - Auditing biodiversity (Egypt).
 - b) Participating in the implementation of the INTOSAI work plan for environmental audit through commenting on the following projects:
 - The biodiversity audit project headed by the Canadian and Brazilian SAIs (Tunisia and Morocco).
 - Auditing the implementation of the obligations of the countries in the Earth Summit project held in Johannesburg about the sustainable development lead by the British SAI (Egypt and Kuwait).

- Preparing a brief on environmental audits that aims to upgrading the case concerning the environment protection lead by the Canadian SAI (Algeria).

- C) The presidency of the Regional Subcommittee for Environmental Auditing would submit a proposal to the Training and Scientific Research Committee about IDI's organization of a training course on environmental audit for the ARABOSAI. The scientific subjects of this course would be translated from English to Arabic by all the committee members.
The meeting ended Wednesday morning dated 25 May 2005 as his excellency Counsellor Dr. Gawdat el Malt President of the Central Auditing Organization attended the closure of the committee activities. Mrs. Samia Labib (Committee Chairman) presented the committee's works and recommendations of its fourth meeting which won his excellency's approval and wishes of perpetual successful committee efforts.
The committee members thanked and appreciated his Excellency Counsellor Dr. Gawdat Al-Malt and his assistants on their great sponsorship and kind hospitality and keenness on the success of the committee activities. The next meeting of the committee will be in the first half of June 2006, and the Tunisian SAI proposed to host it.