

Regional Round-up of the ASOSAI WGEA

---For the 12 Meeting of the INTOSAI WGEA

Since the 11th meeting of the INTOSAI WGEA in June 2007, ASOSAI WGEA has organized several activities on environmental auditing within ASOSAI and participated actively in INTOSAI WGEA events.

1. Hosting ASOSAI Seminar on Environmental Audit

During the period of October 14-23, 2008, the CNAO has hosted an ASOSAI Seminar on Environmental Audit in Hangzhou, Zhejiang Province of China for the purpose of encouraging experiences and information sharing among member SAIs of ASOSAI and promoting the further development of environmental auditing in Asia.

69 delegates from about 32 countries and regions have participated in the seminar. Mr. Mihkel Oviir, Auditor General of the National Audit Office of Estonia and Chair of INTOSAI WGEA, and his delegation were also invited to join the seminar.

At the opening ceremony of seminar, Mr. LIU Jiayi, Member of UN Board of Auditors, Chair of ASOSAI WGEA and Auditor General of China delivered a welcome speech. Mr. ZHOU Jian, Vice Minister of the Ministry of Environmental Protection of China, and Mr. DONG Dasheng,

Deputy Auditor General of China had given keynote speeches on “Environmental Protection in China” and “Political Framework and Government Audit in China” respectively. Mr. Mihkel Oviir gave an introduction about INTOSAI WGEA and its 2008-2010 Work Plan. The CNAO had also given introductions about the work of secretariat of ASOSAI WGEA and China’s environmental audit work respectively.

At the seminar, participants from 28 countries and regions had made their own presentations. Active discussions had been initiated focusing two seminar themes: “Audit on Climate Change and Air Pollution Prevention” and “Audit on Nature Resource Development and Protection and Sustainable Energy”.

On Oct. 14, 2008, the second working meeting of ASOSAI WGEA was also held with delegates from 18 countries. At the meeting, the secretariat of ASOSAI WGEA presented a work report over the past three years, which had been fully appreciated by all the meeting participants. The meeting reiterated the composition of ASOSAI WGEA and issued confirmation sheets of member information to participants. The secretariat also disseminated a survey on cooperative environmental audit. All these efforts shall make a solid foundation for the future work of ASOSAI WGEA.

2. Promoting Environmental Auditing in Asia in a Cooperative Manner.

2.1. Concurrent and parallel audit carried out by the National Audit Office of China (CNAO) and the Board of Audit and Inspection of Korea (BAI) had steered a steady course to its goal. From 2006 to 2007, CNAO and BAI carried out a cooperative environmental audit over Dust and Sandstorm (DSS) Prevention Projects. The type of cooperative audit is called “Concurrent and Parallel Audit”, which means SAIs of China and Korea conduct concurrent audit over Dust and Sandstorm (DSS) prevention projects simultaneously, but with a separate audit team from each SAI and within the mandate of each SAI reviewing only its own country’s DSS prevention projects. Field audits of both SAIs ended at the end of 2006. For the first half year of 2007, each SAI had drafted its own audit report. At the end of the year of 2007, SAIs of China and Korea had conferred on the methodology and audit results through emails, indicating a successful end of the cooperative audit.

2.2. SAIs of Indonesia and Malaysia are launching a cooperative audit project on forests. This is a sign for the new development of cooperative environmental auditing in Asia.

2.3. The 8th ASOSAI Research Project: “Environmental Audit

Guidelines” has been progressing smoothly. The research project team is composed of auditors from SAIs of China, India, Malaysia, Saudi Arabia and Pakistan. Up to now, three research meetings have been convened by the team to confirm the frame of the guideline and accomplish the draft of *Basic Concept in Environmental Auditing, An Introduction and Evaluation of Environmental Issues Relating to Air, Water and Waste* and etc. Meanwhile, *Checklist for Environmental Compliance/Performance Audit of Water Issues, Air Issues and Waste Issues, Audit Cases* and etc are to be drafted. The draft of the guidelines is scheduled to be finished in May 2009.

3. Participating actively in INTOSAI WGEA meetings and affairs

3.1. Participating in meetings of INTOSAI WGEA. In May 2008, representatives of the CNAO have attended the 7th Meeting of the Steering Committee of INTOSAI WGEA, and reported on the work of ASOSAI WGEA. In the meantime, we have also held related discussions with research project leaders responsible for “Audit Guidelines for Climate Change” as well as other projects.

3.2. Participating in Seminars and Workshops on Environmental Auditing Hosted by EUROSAC. In October of 2007 and October of 2008, the

CNAO has sent representatives to the 5th and 6th Seminars on Environmental Auditing hosted by EUROSACI. We have not only enhanced the relationship with EUROSACI WGEA, but also made a in-depth understanding of environmental auditing status in the fields of Climate Change, Air Pollution Prevention, Sustainable Development and Utilization of Energy carried out by European SAIs.

4. Work plan for the future

For future regard, the ASOSACI WGEA has planned to fulfill the following tasks:

- 4.1. Promoting Information and Experience Sharing on Environmental Auditing through various channels like website of ASOSACI WGEA;
- 4.2. Promoting Cooperative Environmental Audit Projects in Asia;
- 4.3. Prepare 2009-2010 Work Plan of ASOSACI WGEA.
- 4.4. Providing due assistances for drafting theme paper for Theme II “Environmental Auditing and Sustainable Development” of the 20th INCOSACI.