

Appendix 3: ASOSAI WGEA 2005-2007 Work Plan

. 2005-2007 Work Plan

ASOSAI-Working Group on Environmental Auditing

1. Background

1.1 Background on Work Plan

While the 2005-2007 work plan continues to reflect terms of reference identified by ASOSAI Working Group on Environmental Auditing (WGEA) in 2000 and some of the contents could be linked with the former work plans (both the 2000-2002 and 2003-2004 versions) of ASOSAI WGEA, this document has been reworked by taking new business lines from the 2005-2007 work plan of INTOSAI WGEA.

1.2 Background on ASOSAI WGEA

During the 16th INCOSAI meeting held in Uruguay in 1998, INTOSAI membership advocated the idea of setting up regional Working Groups on Environmental Auditing under INTOSAI WGEA in all INTOSAI regions, through which a common development of environmental auditing in an international arena could be promoted. During the 27th Governing Board Meeting of ASOSAI in 1999, a draft resolution for organizing ASOSAI WGEA was initiated by the SAI of the Republic of Korea and approved

by the conference. The SAIs of India, Japan and the Republic of Korea then constituted the preparatory group for the formation of ASOSAI WGEA and the joint efforts of ASOSAI members have resulted in the founding of ASOSAI WGEA at the 8th Assembly of ASOSAI held in October 2000 in Chiangmai, Thailand. During the first session of ASOSAI WGEA, Mr. Li Jinhua, the Auditor-General of the National Audit Office of China (CNAO) was elected Chairman and CNAO began its term as Chair of the Working Group and later in the same year, the Secretariat of ASOSAI WGEA was set up in CNAO. By the end of 2004, ASOSAI WGEA has grown to a membership of 23 SAIs.

1.3 Overview of Previous Accomplishments of ASOSAI WGEA

Since the Working Group was established over 4 years ago, there have been many notable accomplishments in environmental auditing within ASOSAI members, such as the following:

- Developing an ASOSAI WGEA Web site in 2001
- Preparing *ASOSAI Guidelines on Environmental Auditing (Draft)* in 2001
- Holding ASOSAI Seminar on Environmental Auditing in 2001
- Conducting two surveys of ASOSAI community on the topic of environmental auditing
- Reporting work of the Working Group to ASOSAI Governing Board

Meeting

- Reporting work of the Working Group to INTOSAI WGEA
- Undertaking work and activities assigned by INTOSAI WGEA
- Participating at conferences or seminars sponsored by other Regional Working Groups on Environmental Auditing
- Taking part in work of Steering Committee of INTOSAI WGEA

2. Strategic Plan

2.1 Vision

ASOSAI Working Group on Environmental Auditing shares the same vision (the ultimate impact) as that of INTOSAI WGEA, calling to promote the good governance of natural resources by enabling supreme audit institutions to help their respective governments improve environmental and sustainable development performance and to protect the health and safety of their citizens.

So in the years between 2005 and 2007, in order to carry out its mission, ASOSAI WGEA aims to:

- Facilitate co-operation and collaboration between ASOSAI member SAIs through the development of activities that encourage the production of concurrent, joint, or coordinated environmental audits as well as relevant research by SAIs

- Promote the dissemination and exchange of information and experience on environmental auditing within ASOSAI
- Enhancing communications and interaction with INTOSAI WGEA and other regional Working Groups on Environmental Auditing

2.2 Operating Mechanism

An “all-member participation” mechanism is widely used for moving the work of ASOSAI WGEA forward and it conveys the meaning that each action of the Working Group is a joint task and its success is hinged on efforts contributed by all members.

CNAO, as the SAI of Chair country, fulfills its duty through the functioning of the Secretariat, which is shouldered with the routine work of the Working Group.

2.3 Schedule

The above-mentioned vision and mission could be interpreted in the following schedule, which is easy to understand and operate.

2.3.1 Building up of ASOSAI WGEA

ASOSAI WGEA is committed to:

- Expand the membership to SAIs interested in environmental auditing

- Establish a well-structured operational norms to facilitate the unfolding of WGEA tasks in a smooth way
- Build partnerships with ASOSAI, INTOSAI WGEA and other Regional Working Groups on Environmental Auditing through effective communication channels

Activities

Actions		Milestone/ Completion date	Responsibility Holder	Remark
2.3.1.1 Expanding the membership to more SAIs			The Secretariat	
2.3.1.2 Communication with ASOSAI	(a) Report work to ASOSAI Governing Board	Once every year	The Secretariat	At ASOSAI Governing Board Meeting
	(b) Notify ASOSAI Governing Board important proceedings of WGEA		The Secretariat	Important proceedings include work plan and relevant achievements
2.3.1.3 Communication with INTOSAI WGEA	(a) Report work to INTOSAI WGEA	Once every year	The Secretariat	At INTOSAI WGEA Assembly
	(b) Participate at INTOSAI WGEA Meeting	Follow the Work Plan of INTOSAI WGEA	The Secretariat and competent members of ASOSAI WGEA	Meetings of Steering Committee are also included
	(c) Undertake work and activities assigned by INTOSAI WGEA	Follow the Work Plan of INTOSAI WGEA	The Secretariat and competent SAIs of ASOSAI members	
	(d) Invite Chairman of INTOSAI WGEA to be present at ASOSAI WGEA Meeting			

2.3.1.4 Communication with other Regional Working Groups on Environmental Auditing	(a) Invite Chairmen of other Regional Working Groups on Environmental Auditing to be present at ASOSAI WGEA Meeting			
	(b) Take part in activities arranged by other Regional Working Groups on Environmental Auditing			

2.3.2 Promoting the Dissemination and Exchange of Information and Experience on Environmental Auditing

ASOSAI WGEA is committed to provide a channel of communication for the dissemination and exchange of information and experience on environmental auditing within ASOSAI WGEA members.

Activities

Actions	Milestone/ Completion date	Responsibility Holder	Remark
2.3.2.1 Update and daily maintenance of ASOSAI WGEA Web site	When needed	All members of ASOSAI WGEA and the Secretariat	(a) The Secretariat is responsible for collecting and refreshing materials as well as the daily maintenance of web site; (b) members of ASOSAI WGEA are committed to provide all kinds of contributions (material or information, all in English)
2.3.2.2 Printing and distributing Newsletter on environmental auditing	Once available	All members of ASOSAI WGEA and the Secretariat	(a) Members of ASOSAI WGEA: source of contributions; (b) the Secretariat or voluntary

			SAI: printing and distribution
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2.3.3 Facilitating Cooperation and Collaboration on Environmental Auditing

ASOSAI WGEA is committed to encourage various kinds of cooperation and collaboration between SAIs in order to draw their attention to certain common themes in the perspective of environment and facilitate their efforts for better solutions to cross-border environmental issues or environmental problems of common nature.

Activities

Actions		Milestone/ Completion date	Responsibility Holder	Remark
2.3.3.1 Carry out environmental auditing by competent SAIs		To be decided by SAIs	All members of ASOSAI WGEA and the Secretariat	(a) It has been proposed to list "Waste" as a possible audit theme; (b) all members should inform the Secretariat their respective progress so that the Secretariat could disseminate information through email and WGEA web site among members in a timely manner
2.3.3.2 under -take joint audit	(a) Continue to work among members of ASOSAI WGEA to identify potentials for undertaking joint audit	From Jan. to Jun. 2005	All members of ASOSAI WGEA and the Secretariat	Communications through email and WGEA web site, etc.
	(b) Define theme and participating SAIs of joint audit	From Jul. to Dec. 2005	The Secretariat and SAIs concerned	The Secretariat: communication and liaison

	(c) Carry out joint audit	From Jan. to Dec. 2006	The Secretariat and SAIs concerned	(a) SAIs concerned: source of materials like audit report, information and experience ; (b) The Secretariat: notifying recent progress to SAIs; (c) To discuss the legal status of Joint Audit
	(d) Collect and publicize audit findings	From Jan. to Jun. 2007	The Secretariat	To print and distribute Compiled Materials of Joint Audit

2.3.4 Encouraging Research and other Relevant Work on Environmental Auditing

Activities

Actions	Milestone/ Completion date	Responsibility Holder	Remark
2.3.4.1 Continue to organize research on environmental auditing		All members of ASOSAI WGEA and the Secretariat	(a) Refer to “Theme of Environmental Auditing Forum” for possible research topics (in Requisition of letter on website information among member countries from the Secretariat in 2002); (b) Carry out research on hot topics of environmental protection, such as tradable permit for carbon dioxide; (c) Members of ASOSAI WGEA: source of research findings; The Secretariat: (d) dissemination of research findings (through web site, etc.)