

# **2017-2019 Work Plan of ASOSAI Working Group on Environmental Auditing**

## **1. Background**

### ***1.1 Introduction***

The 2017-2019 Work Plan of ASOSAI Working Group on Environmental Auditing (WGEA) is prepared in accordance with terms of reference formulated by ASOSAI WGEA in 2000, and in consultation with the 2016-2021 Strategic Plan of ASOSAI, the 2017-2019 Work Plan of INTOSAI WGEA, and the survey on environmental auditing conducted by the Secretariat of ASOSAI WGEA in 2016. Some parts of the Plan are the continuation of the 2014-2016 Work Plan of ASOSAI WGEA.

### ***1.2 About ASOSAI WGEA***

In October 2000, the ASOSAI WGEA was founded at the 8<sup>th</sup> Assembly of ASOSAI held in Chiang Mai, Thailand. During the 1<sup>st</sup> meeting of ASOSAI WGEA, the Auditor General of the National Audit Office of China (CNAO) was elected as the Chairman and later in the same year, the Secretariat of ASOSAI WGEA was set up in CNAO. By the end of December of 2015, ASOSAI WGEA has grown to a membership of 32 SAIs.

### ***1.3 Overview of Past ASOSAI WGEA Accomplishments***

Since the WGEA was established, it has accomplished routine duties as follows: reporting work of the WGEA to ASOSAI Assembly and Governing Board Meeting; reporting work of the ASOSAI WGEA to INTOSAI WGEA; undertaking work and activities assigned by INTOSAI WGEA; participating in meetings or seminars of other Regional WGEA;

taking part in the activities of Steering Committee of INTOSAI WGEA.

Besides, other notable accomplishments are as follows:

- Organizing 5 ASOSAI Seminars on environmental auditing;
- Conducting 7 surveys within ASOSAI community on the topic of environmental auditing;
- Promoting the accomplishments of some coordinated audit programs within ASOSAI, in areas of dust and sandstorm prevention, fishery, forest, Mekong River Basin Management, etc..
- Holding 4 meetings of ASOSAI WGEA;
- Developing and upgrading the web site of ASOSAI WGEA;
- printing and disseminating publicity materials for the ASOSAI WGEA;

## **2. Strategic Plan**

### ***2.1 Vision***

ASOSAI WGEA shares the same vision (the ultimate impact) as that of INTOSAI WGEA, calling to promote good governance of natural resources and environment protection by enabling SAIs to help their respective governments improve environmental performance and to protect health and safety of their citizens. In the years between 2017 and 2019, ASOSAI WGEA aims to:

- Encourage member SAIs of ASOSAI to actively carry out environmental audits and conduct research in relevant fields;
- Establish effective mechanism for communication within ASOSAI WGEA to enhance the communications, interaction and training on environmental auditing;
- Enhance communications with ASOSAI, INTOSAI WGEA and other regional WGEAs, and other stakeholders.

### ***2.2 Operating Mechanism***

“Full participation” mechanism is widely used for the operation of ASOSAI WGEA, the success of each activity is based on the joint and active contribution by all members.

The CNAO fulfills its duty of the Chair through the functioning of the WGEA Secretariat.

### 2.3 Schedule

The above-mentioned vision and mission could be interpreted in details as follows:

#### 2.3.1 Development of ASOSAI WGEA and its routine work

ASOSAI WGEA is committed to:

- Expand the membership by absorbing SAIs interested in environmental auditing;
- Establish a well-structured operational norm to facilitate the operation of WGEA in a smooth way;
- Build partnerships with INTOSAI WGEA and other Regional WGEAs through effective communication.

#### Proposed Actions

Actions		Timing	Undertaken by
2.3.1.1 Expanding the membership		Long-term	The Secretariat
2.3.1.2 Communication with ASOSAI	(a) Report work to ASOSAI Assembly	2018	The Chair
	(b) Report work to ASOSAI Governing Board	Every year	The Chair
	(c) Notify ASOSAI Governing Board important proceedings of WGEA, including work plan , work progress	2017-2019	The Secretariat
2.3.1.3 Communication	(a) Participate and report work to INTOSAI WGEA Assembly meeting	WG18 (2017) WG19 (2019)	The Chair

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with INTOSAI WGEA	(b) Participate and report work to INTOSAI WGEA Steering Committee	15 <sup>th</sup> Meeting (2017) and 16 <sup>th</sup> Meeting (To be decided) of the INTOSAI WGEA Steering Committee	The Chair and members of ASOSAI WGEA
	(c) Participate at INTOSAI WGEA activities, including: research project, guidelines, concurrent audit, training course, etc.	Follow the 2017-2019 Work Plan of INTOSAI WGEA	The Secretariat and member SAI of ASOSAI
	(d) Invite Chairman of INTOSAI WGEA to ASOSAI WGEA meetings	ASOSAI WGEA meetings	The Chair and Secretariat
2.3.1.4 Communication with other Regional WGEAs	(a) Invite Chairmen of other Regional WGEAs to ASOSAI WGEA meetings and exchange information		The Chair and Secretariat
	(b) Take part in activities arranged by other Regional WGEAs and exchange information	According to the time of activities arranged by other Regional WGEAs	The Secretariat and members of ASOSAI WGEA

***2.3.2 Enhance the dissemination and exchange of information and experience on environmental auditing***

ASOSAI WGEA is committed to provide an effective platform of communication for the dissemination and exchange of information and experience on environmental auditing among its members.

**Proposed Actions:**

<b>Actions</b>	<b>Timing</b>	<b>Undertaken by</b>
2.3.2.1 Organize the 7 <sup>th</sup> working meeting and 6 <sup>th</sup> seminar of ASOSAI WGEA	2018	Hosting SAI (OAG Thailand), Chair of ASOSAI WGEA and Secretariat
2.3.2.2 Undertake the 8 <sup>th</sup> survey on environmental auditing	2019	All members of ASOSAI WGEA and the Secretariat
2.3.2.3 Arrange training courses on Environmental Audit in conjunction with some int'l seminar/workshop	2017-2019	The Chair, the Secretariat, and host SAI
2.3.2.4 Collect and print materials of the 6th Seminar of ASOSAI WGEA	2017	The Secretariat and host SAI of India

2.3.2.4 Compile environmental auditing cases in 2016-2018	2018	members of ASOSAI WGEA and the Secretariat
2.3.2.5 Update of website of ASOSAI WGEA and the maintenance (members are committed to provide relevant material or information, the Secretariat is responsible for collecting and uploading of materials as well as daily maintenance)	2017-2019	All members of ASOSAI WGEA and the Secretariat

### ***2.3.3 Facilitating cooperation and collaboration on environmental auditing***

ASOSAI WGEA is committed to encourage cooperation and collaboration among SAIs in various ways in order to draw their attention to topics of common interest in the field of environment, and facilitate their efforts for better solutions to international environmental issues or environmental challenges.

#### **Proposed Actions:**

<b>Actions</b>	<b>Timing</b>	<b>Undertaken by</b>
2.3.3.1 Carry out environmental auditing by competent SAIs and exchange the information (all members could inform the Secretariat their respective progress so that the Secretariat will disseminate information through email and WGEA website among members in a timely manner) .	2017-2019	All members of ASOSAI WGEA and the Secretariat
2.3.3.2 Identify the needs of members, undertake cooperative audit (a group of SAIs, which has the audit topic of common interest, is encouraged to implement one cooperative audit to share knowledge and experience), carry out pilot audit in possible cases(The Secretariat will be responsible for selecting the involved SAIs as coordinator).	2017-2019	All members of ASOSAI WGEA and the Secretariat
2.3.3.3 Facilitate research on environmental auditing (Members are encouraged to provide research topics and results; the Secretariat will be responsible for dissemination)	2017-2019	All members of ASOSAI WGEA and the Secretariat

**Appendix: List of ASOSAI WGEA membership (as of Oct. 2016)**

Afghanistan	Malaysia
Azerbaijan	Maldives
Bangladesh	Mongolia
Bhutan	Nepal
Brunei	New Zealand
China	Oman
Cyprus	Pakistan
India	Papua New Guinea
Indonesia	Philippines
Iran	Russian Federation
Iraq	Saudi Arabia
Israel	Sri Lanka
Japan	Thailand
Jordan	Turkey
Korea	The United Arab Emirates
Kuwait	Vietnam