

**Minutes of the 6<sup>th</sup> Seminar on Environmental Auditing and  
the 5<sup>th</sup> Working Meeting of ASOSAI WGEA  
17-18 October 2016, Jaipur India.**



*(INTERNATIONAL CENTRE FOR ENVIRONMENT AUDIT AND SUSTAINABLE DEVELOPMENT, JAIPUR INDIA)*

*The 6<sup>th</sup> Seminar on Environmental Auditing and the 5<sup>th</sup> Working Meeting of ASOSAI Working Group on Environmental Auditing (WGEA) was held in Jaipur, India from 17<sup>th</sup> to 18<sup>th</sup> October 2016 with participation of 48 delegates coming from 21 Supreme Audit Institutions (SAIs) and International Organizations.*

**17 October 2016 the 1<sup>st</sup> day of ASOSAI WGEA Seminar on Environmental Audit held at iCED Jaipur, India**

**I. Welcome speech by Dy. Comptroller and Auditor General of SAI India**

*Ms. Rita Mitra, Dy. Auditor General of India welcomes H. E. Mr. Harry Azahar Azis Chairman of SAI Indonesia and the Chair of INTOSAI WGEA, H. E. Ms. Qin Boyong, Deputy Auditor General of National Audit Office of China and the Chair of ASOSAI WGEA, and all other delegates to Jaipur India. She expresses her gratefulness to ASOSAI WGEA to be given the honor to host the seminar and meeting in India. She emphasizes that it is a great challenge for all nations to continue endeavor in the direction of making the world safe and sustainable. She also states that recognizing the importance of environmental protection to the national development is of great significance. She says it is in this backdrop that SAI India also conducts audits to evaluate increasing expenditure on protection and conservation of environment and compliance with regulations aimed to control degradation of the environment through industrial and domestic sources.*



*Inaugural address by Dy. Comptroller and Auditor General of SAI India*

*SAI India has carried out many environment audits and plans to undertake more in the coming years. Some of its reports like Management of Waste in India, Water Pollution in*

*India and Audit of Renewable Energy sector in India have given new insight to the executive in improving governance in these areas.*

*In recent years, many SAIs worldwide have initiated or further expanded the practice of environmental auditing. Public sector audit practices are being refined on topics such as natural resource management, effectiveness of international environmental agreements, domestic environmental policies and programmes and sustainable development. Public Auditors would do great service to humanity of flagging the flaws in policies, making revelations about lapses in execution and failures in achieving targeted goals by Administrators around the world.*

*Ms Rita Mitra hopes that this semina, would be a forum for sharing knowledge about recent developments, to bring to fore the experiences and innovations in audit techniques employed by each SAI of the region during the Work Plan 2014-2016 of ASOSAI WGEA, knowledge that has been acquired passionately by the members of ASOSAI WGEA*

*She appeals to each one to enjoy the stay at Jaipur and India, apart from core areas of work and purpose of meeting. As Jaipur, also known as Pink City the capital of Rajasthan province, is an appropriate venue for this meeting and a truly historical city and that the climate of Jaipur is enjoyable during this period of the year.*

## **2. INTOSAI WGEA's Remarks**

*H. E. Mr. Harry Azahar Azis, Chairman of SAI Indonesia – in representing the Chair of INTOSAI WGEA conveys the warmest greeting and wishes the best of luck for the meeting from INTOSAI WGEA. Mr. Harry Azahar Azis emphasizes on prudent use of natural resources and the regulations evolved by various governments in management of natural resources. The audit of these regulations by SAIs under INTOSAI helps in attainment of sustainable development and protecting the nature and its resources for future generations. Mr. Harry Azahar Azis also extends his warm welcome to the ensuing Assembly of INTOSAI WGEA to be held in October 2016 at Jakarta, Indonesia.*



*Chair of INTOSAI WGEA addressing the seminar*

*and Meeting*

## **3. Opening Remarks by the Chair of ASOSAI WGEA**

*H. E. Ms. Qin Boyong, Deputy Auditor General of China on behalf of Auditor General of SAI China, the Chairman of ASOSAI WGEA conveys warm welcome and cordial greetings to all participants and observers and thanks to H. E. Ms. Rita Mitra Dy. Auditor General of SAI India, H. E. Mr. Harry Azahar Azis, Chairman of SAI Indonesia and Director General International Centre for Environment Audit and Sustainable Development (iCED) and his staffs for the excellent preparation and organization job they have done for this meeting. She says that the seminar on environmental auditing of ASOSAI WGEA would be an important forum for member of ASOSAI to share information and exchange experiences in the field of environmental auditing. ASOSAI WGEA uses a number of mechanisms to share knowledge and exchange experience amongst its member SAIs, including research projects, seminars, journal, working group and website. In the next working plan period, the main aim of ASOSAI WGEA will be to consolidate and enhance its existing knowledge sharing*

*mechanisms so that they are more participatory, relevant and economical. ASOSAI WGEA will also strive to link its knowledge sharing efforts with its capacity development efforts so that the synergies created produce better impact. In addition to strengthening current efforts, ASOSAI WGEA will also explore new opportunities for information sharing amongst its member SAIs.*

*She shares with all participants information about environmental protection and environmental audit in China, including Chinese Government's efforts in and attention to environmental protection, and positive actions taken by Chinese central and local governments and relevant departments, Chinese Government's efforts in and concrete measures taken for energy conservation and*

*emission reduction, environmental audits carried out by the National Audit Office of China in recent years and its readiness to play a better role in promoting development of environmental protection in Asia. She expresses the hope that the members of ASOSAI WGEA would make the best use of our professional advantages in the field of environmental protection, and enhance cooperation with each other. Finally, she wishes the great success for the meeting.*



*H.E Ms. Oin Bovone addressing to participants*



*Delegates in Attendance*

#### ***Day one 17-10-2016 SESSION 1 - SPECIAL PRESENTATIONS***

Mrs. ZHOU Wenhua, representative of the Chair of ASOSAI WGEA, formally welcomed the participants at 'Aravali,' the Seminar Hall of iCED . The Seminar began with two special presentations from external experts.

#### **4. Presentation by Ms. Aránzazu Guillán Montero, Inter-Regional Advisor on Public Accountability at UN DESA, on the 2030 Agenda for Sustainable Development**



*Ms. Aránzazu Guillán Montero explained the process that led to the adoption of the 2030 Agenda and described its main characteristics, the principles that guide the 2030 Agenda, the follow up and review process, the implementation momentum and SAIs contribution to the 2030 Agenda. She mentioned that the Sustainable Development Goals (SDGs), which are universal goals for all countries, irrespective of their development status, are more comprehensive and multi-*



*Presentation by Ms. Aránzazu Guillán Montero, Expert from UN DESA.*

*faceted than the Millennium Development Goals (MDGs). She explained how the SDGs are integrated with each other through illustrative examples. She also explained that countries have to develop their own national results framework building on the global framework of indicators. She provided examples of some environment-related indicators. She discussed in detail the 2030 Agenda follow-up and review framework and the architecture of the review processes. She informed participants that two ASOSAI countries, China and the Philippines, had submitted voluntary national reviews at the 2016 High Level Political Forum (HLPF).*

*Ms. Montero discussed the potential roles for SAIs in support of the implementation and follow-up of the Agenda 2030. She mentioned that during the preparation phase, SAIs can advise countries and do assessments of the preparedness for implementation. During the implementation, SAIs can assess the implementation process, including budget allocations, and work towards assurance. She highlighted that conducting performance audits of programmes that contribute to the SDGs is an important area for SAIs to work on. She mentioned that SAIs are already conducting coordinated audits in this area (for example in OLACEFS). These initiatives are also leading to building the capacity of SAIs. She emphasized the importance of Information and Communication Technology for improving SDG-related audits and highlighted the importance of open and accessible data. She noted that Geo-referencing tools and applications for mobile devices would also help improve these audits. She stated that SAIs have a role towards providing independent assurance. SAIs can also support the implementation of the Agenda by being models of transparency and accountability in their own operations.*

*Ms. Montero discussed the challenges and opportunities for SAIs to support the 2030 Agenda. She emphasized the importance of understanding the Agenda and aligning SAIs' Strategic Framework towards the Agenda to take advantage of the opportunities the Agenda opens to enhance the impact of SAIs' work. She informed that UNDESA is working with the INTOSAI Development Initiative (IDI) and INTOSAI Knowledge Sharing Committee (KSC) in a global capacity development program on auditing the SDGs. The program will support 40 SAIs from different regions for conducting ISSAI-based cooperative performance audits on preparedness for SDG implementation.*

##### **5. Presentation by Dr. Ajay Mathur, Director General, The Energy and Resources Institute (TERI) as Technical Expert on Low Carbon Development: Issues and Strategies**

*Dr. Ajay Mathur explains the importance of low-carbon development, challenges of low-carbon development, public policies that can promote low-carbon development and role of SAIs in this field. He explains how Climate Change puts sustainability at risk through increase*

in global temperatures. Dr. Mathur explains the need of a mixed strategy of 'avoiding the unmanageable' and 'manage the unavoidable'. He lauded the world community for the global consensus that temperature rise has to be less than 2<sup>0</sup>C to avoid the unmanageable. Dr. Mathur explains the dynamics between per capita energy supply and energy related CO2 emissions and emphasizes importance of 'low emission high energy' technologies. He further explains the challenges to low carbon development and explains the requirement of shifting to new technologies and limitations of the same. He however adds that appropriate public policy can accelerate low carbon development.

Dr. Mathur speaks on how SAIs can play an important role in low carbon development and mentions that SAIs can validate low carbon goals for various agencies through validation of goal setting methodologies and processes. He states that SAIs might also steer agreement on processes to measure progress on low carbon goals at macroeconomic as well as sectoral levels. He adds that the SAIs may also outline the processes for procurement of new low carbon technologies.

Presentation by Dr. Ajay Mathur, Director  
General, TERI, India.



*Brain storming over Tea*



*Common concerns erode language barriers*

## **Session II- Work Reports**

### **6. ASOSAI WGEA's Report BY H. E. QIN BOYONG, Deputy Auditor General of SAI China.**

*The representative of Chair of ASOSAI WGEA Ms. QIN Boyong in her presentation deliberates on three aspects of the Work Plan during 2014-2016. She mentions that CNAO is committed to institutional development as the secretariat of ASOSAI WGEA and the activity is accomplished successfully during implementation of Work Plan for 2014-2016. Ms QIN states that ASOSAI WGEA participated in the 14<sup>th</sup> meeting of the Steering Committee of INTOSAI WGEA at Cairo in Egypt. She also states that it has contributed towards information sharing and experience exchange within the region by organizing seminar, conducting survey on environmental auditing and compiling the collection of cases on environmental auditing in Asian region. She emphasizes that ASOSAI WGEA has also encouraged the conduct of environmental audit through cooperation and collaboration among SAIs of the region however there are challenges like language barriers, uniqueness of environmental problems and different systems of environment management.*

*Ms. QIN concludes with an appeal for continuous support, during implementation of 2017-2019 Work Plan, by all member SAIs to the work of the Secretariat so as to promote further development of ASOSAI WGEA and make more contributions to the environmental protection and sustainable development in Asia.*



*Report of ASOSAI WGEA BY H.E. QIN BOYONG, Deputy Auditor General of SAI china*

## **7. INTOSAI WGEA's Report**

*The report of INTOSAI WGEA is presented by Mr. Edward Ganda Hasiholan Simanjuntak, the representative of Chair of INTOSAI WGEA.*



*Mr. Edward Ganda presenting the Progress Report of INTOSAI WGEA WP 2014-16*

*Mr. Edward elaborates about the progress made in the current work plan 2014-2016 and proposed issues in ensuing Work Plan 2017-19. He informs that seven research papers of the*



current Work Plan have been approved by members of the Steering Committee and would be endorsed during the Assembly of INTOSAI WGEA in October 2016, two of the seven projects were led by the SAIs from the Asian region. He also adds that the updated guidance material 'Towards Auditing Waste Management' would also be endorsed in the forthcoming WGEA. Mr. Edward mentions that ISSAI Review Project in current work plan has been completed and KSC has approved the same in September 2016.

Mr Edward introduces that one training is conducted every year in iCED, the Global Training Facility of INTOSAI WGEA, as per the modules developed by the GTF project Sub-Committee and the training for the current year is proposed to be held from 21st November 2016. He informs that three Forestry Auditing Training Modules were disseminated in the current work plan by SAI Indonesia.

Mr. Edward informs about the proposed items of works under all four goals of the ensuing Work Plan 2017-2019 of INTOSAI WGEA and appeals the member SAIs to participate in the Work Plan. He also gives information on forthcoming 17th Assembly of INTOSAI WGEA to be held from 24th to 27th October 2016 at Jakarta, Indonesia.

## **8. AFROSAI WGEA's Report**

The report of AFROSAI WGEA is presented by Mr Kimaka Dieudonne from SAI Cameroon. He introduces the structure of AFROSAI which includes 21 members, divided into 3 Language Subgroups and discusses about the goals and vision of AFROSAI WGEA. Mr. Kimaka informs that the regional group is already working or will work on research projects, viz. medical waste, pollution from transport sector, effect of agriculture on environment and how to use mentors/experts during the environmental audits, etc. He mentions about the co-operative audits conducted for audit of river basins of Nile, Congo and Niger and stated that some of their success stories could inspire other SAIs. He discusses in detail about joint audit of Lake Chad. He informs that four SAIs were involved in this audit and five other SAIs played a role of mentors. He also states that AFROSAI WGEA intends to share this experience with other SAIs within and outside the region.

Mr. Kimaka concludes his remarks by stating that the AFROSAI WGEA would work on three priorities viz. training, research, communication and cooperative audits.



Pr ésentation by AFROSAI WGEA

## **9. EUROSAI WGEA's Report**

The report of EUROSAI WGEA is represented by Ms. Viire Viss of SAI Estonia. She informs about the recent and proposed activities, cooperative audits initiated in Europe and new initiatives in the area of capacity building. Ms Viss informs that EUROSAI WGEA has structured way of functioning and three distinct activities in spring and autumn sessions. She informs about subjects handled in current and previous years which included energy efficiency, waste, sustainable development and ISSAIs on environmental auditing. She informs that all the information in this regard is available on the website of EUROSAI WGEA. She further states that in the year 2017 EUROSAI WGEA would be deliberating on and building

capacity in Water, Environmental Data, Land Use and Greening SAIs. She states that we as SAIs should be role models for greening initiatives.



Ms Viss informs about three cooperative audits being taken up on subjects of Air Quality, Energy Efficiency in Public Sector and Mediterranean Marine Parks.

Ms Viss also informs about the Massive Open Online Course (MOOCs) which is a kind of e-learning course jointly developed by SAI Estonia and University of Tartu. She informs that these courses are prepared so as to suit the students and newly inducted public auditors. She informs that it is a 4-5 weeks programme and it has been piloted for two subjects viz,

*Progress report by Ms. Viire Viss of EUROSAI WGEA*

*Introducton to Environment Audit and Auditing Environmental Impacts of Infrstructure. She informs that first course would start from 31st October while the second would start in the begining of 2017.*

## **10. Projects of INTOSAI WGEA**

### ***Presentation on Greeing SAIs by SAI India the Project leader***

*Mr. Jahangir Inamdar representative from SAI India presents a research paper prepared for project of INTOSAI WGEA in which SAI India took a lead. Mr. Inamdar reported that SAIs from 37 countries have reported to have taken steps for greening in their SAI, challenges faced by them and status of / opinion on applying for certifications in respect of environmental initiatives. He mentions that a constructive feedback has also been received from INTOSAI WGEA Steering Committee. He thanked INTOSAI WGEA Steering Committee and the sub-Committee for their constant and valuable support throughout the evolutionary process of the project. Mr. Inamdar elaborates the purpose of Greening SAIs, impacts on environment, improving Resource Efficiency, greening of organizations etc.*



*First day session in progress in a state of the art, Seminar Hall at iCED*

*He emphasizes the need to act in an environmentally responsible manner, act as Role Models as far as possible, especially before recommending the audited entities agencies/governments to go green. He mentions that by playing a demonstrative role through leading by example and strive for being a model organization would help national governments to improve*



processes and programs to conserve and protect the environment. He mentions that this would enhance SAI's credibility in citizens' perception and also help carry out more and audits of sustainable development issues in an effective manner. Mr. Inamdar also underlines the ways and necessity for motivation for greening, measuring Environmental Impact, i.e. Carbon footprint and Ecological footprint. Mr Inamdar also talks about the activities for green offices both at Policy level and Operational level. He brings out the challenges in going green and strategies the SAIs may adopt for respective challenges. He concludes the presentation by emphasizing the importance of change in perspectives and attitude for the success of any initiative towards greening the SAIs.



*Presentation on INTOSAI WGEA research project on Greening SAIs by SAI India*

Representative of SAI Malaysia Ms. Norlydaway Hashim is curious to know about comparisons of costs and benefits derived from green initiatives. Mr Inamdar responses that such analysis was not a part of this study however he states that the feedback from SAIs was sought in 2015 or before that and SAIs should report to SAI India (Project Leader) / iCED any further steps taken by the SAIs in the region and then we may build up incremental knowledge for future sharing and reference.

### **11. Presentation on Research Project -Renewable Energy by SAI Indonesia the Project leader**

Mr. Adianto Nugroho the representative of SAI Indonesia makes a presentation on INTOSAI WGEA Research Project -Renewable Energy. In his presentation he deals with the Background of the research project, sources of Renewable Energy, limitations of the development of Renewable Energy (RE), policies and governmental responses to the same, role of International Cooperation in the Development of Renewable Energy. He also elaborates on Auditing of RE, different SAIs' responses and different topics for Audit of RE. He describes the policies and responses of governments to challenges in RE sector under two



distinct heads viz. institutional and regulatory aspects and incentive mechanisms including the Market Based Instruments (MBIs). He informs that the Research Project is based on the inputs received from 65 SAIs of which 37 per cent has already conducted audit in this sector. He informs that 24 SAIs have published 36 reports during 2006 to 2015. The preferred type of audit for this sector has been seen to be the

performance audit. He informs about four main themes of audits conducted in the sector by various SAIs.

*Presentation by Mr. Adianto Nugroho of SAI Indonesia*

### **12. Focused Training on Audit of Air Pollution**

Mrs. Septi Riyani, the representative of SAI Indonesia made a presentation on Co-operative Audit on Air Quality initiated by the Netherlands Court of Audit (NCA). In this presentation

*she discusses about the problems of air pollution, need of international co-operation and experience of NCA in brainstorming and finalising the draft audit framework.*

*Mrs. Riyani informs that European Union has signed and ratified the convention on long range transboundary air pollution and the protocols under the same. She emphasises that international cooperation is very much necessary as local measures alone are often insufficient to meet the WHO guidelines about air quality. She informs that 18 SAIs of EUROSAI region met in June 2016 to set up a common audit framework for the cooperative audit on air quality and discuss the project management issues. There was a brainstorming regarding themes of audit and subsequent audit questions and methodology.*

*Mrs. Riyani shares the following lessons learnt by NCA during coordination of this cooperative audit:*

- Get general consensus on the mutual desire to cooperate*
- Importance of a joint coordination*
- SAIs should take time to look for common grounds (shared problems, shared mandates, shared policy-approaches etc) but also see the opportunity to learn from each other*
- Strive to come up with a joint report so you have a common milestone.*
- Seek advice on the matter from technical experts.*
- Make a detailed timetable, taking into account time-consuming procedures.*
- Reserve more resources (time, money, personnel) than you would for national audits.*

### **Session 1:- Audit on Implementation of Environment Policy**

The 2nd day of the seminar began with the subject “Audit on the Implementation of Environmental Policy”. The session was moderated by Ms. Fadzilah Mohammad of SAI Malaysia.

#### **13. Presentation 1 - The Performance and Environmental Audit Practice in Afghanistan**

*Mr. Mohammad Zahir Jaya of SAI Afganistan makes a presentation on the topic “The environmental audit of the performance and transactions of Kabul Municipality during the solar years 1391-1393”. He introduces the SAI Afghanistan and its role in Environment Audit and then introduces audit objectives, criteria, scope and findings of the audit conducted. Mr Jaya focusses on the environmental impact on the Kabul River due to sub-optimal performance of Kabul Municipal Corporation. Mr Jaya also talks about the challenges faced by SAI which includes lack of professional environmental auditors, Lack Co-operation by the audited entities, their unawareness about environmental audit.*

#### **14. Presentation 2 - Abatement Crediting and Purchasing under the Emissions Reduction Fund**

*Mr. Grant Caine, Senior Director Australian National Audit Office is unable to be present at the seminar as he is facing health problem, however, the presentation of SAI Australia is shared with all the delegates.*

#### **15. Presentation 3 - Audit on implementation of environmental Policy & Role of SAIs in promoting national sustainable development**

*Mrs. Monowara Habib of SAI Bangladesh introduces SAI Bangladesh and discusses Performance Audit on illegal use of Formalin and Calcium Carbide in Food conducted (FY 2013-14 & 2014-15). She explains the importance of the topic and emphasizes on problem of food adulteration and its adverse impact on public health due to weakness in laws, absence of monitoring and strong enforcement, low consumer awareness etc. She informs that during the audit the SAI adopted a methodology to do random collection of fruits and vegetables and their testing for these chemicals.*

*Mrs. Habib discusses some of the challenges of conducting environmental audit which includes lack of data, difficulty in doing cost benefit analysis, interdisciplinary nature of environmental issues, capacity building etc.*

*Mrs Habib also discusses the role of SAIs in promoting national sustainable development.*

#### **16. Presentation 4 - Audit on Implementation of Environment Policy**

*Ms. CHEN Jixiang of SAI China makes a presentation on Environmental Auditing: Promote the Implementation of the Environmental Policies. She elaborates on why and how of environmental policies and the corresponding role of SAIs. She mentions that the funds, projects, policies are audited using the guidance of INTOSAI WGEA. She mentions that the audit of SAIs leads to promoting the execution and completion of policies and the audits discloses the problems in implementation of policies. She presents the case with one follow up audit on the implementation of significant policies and measures.*



*She also elaborates on audit findings by CNAO in respect of two cement enterprises used the lagging equipment that shall be eliminated to produce the cement of 571.5 thousand tons without license several indemnificatory housing projects that were not built with the supporting domestic sewage treatment facilities the capacity expansion projects for several sewage treatment plants those were in slow progress, resulting in the direct discharge of a large amount of sewage into the  rivers.*

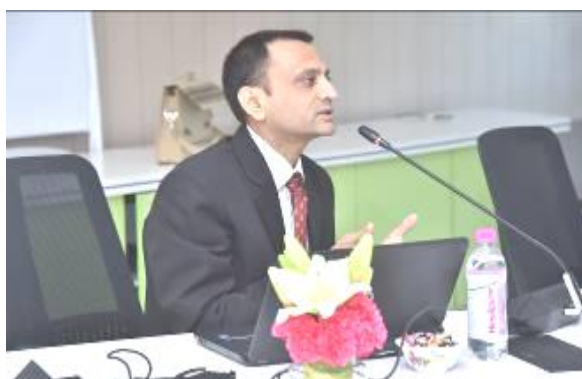


*Ms. CHEN Jixiang of CNAO being felicitated*

### **17. Presentation 5- Audit on Implementation of Environment Policy**

*Mr. Kartikaye Mathur the representative of SAI India makes a presentation on nationwide compliance audit of Compensatory Afforestation in India conducted in 2011-12. He mentions that the objective of this audit was to ensure whether the diversion of forest land for non-forest use was permitted as per extant laws and all conditions in this regard were complied with. Mr Mathur informs that the National Remote Sensing Centre (NRSC) of Department of Space was approached for identification of plantation activity at specified sites using pre and post planting date data of remote sensing.*

*Mr Mathur highlights the failure to promote compensatory afforestation on non- forest land, unauthorized renewal of mining leases by State Government, adverse effects of mining on forest and wildlife, etc.*



*Mathur of SAI India*

*Mr Mathur mentions that after the Audit, the Compensatory Afforestation Bill has been passed by the lower house of the Parliament of India in May 2016 will pave the way for unlocking of more than USD 6 billion earmarked for forest land which is lying unspent as of now.*

*Audit of Environment Policy in India by Mr. Kartikaya*

### **18. Presentation -6- Auditing the Implementation of the Waste Management Policies in 3 provinces of Iran**

*Mr. Sayed Abbas Mir Najafi of SAI Iran makes presentation on Waste Management Policies in 3 provinces of Iran. Mr Najafi deals with the importance of the Waste Management Audit, Objectives of Audit, Criteria used, Scope of Audit, Methodology adopted, Audit Findings, and Audit Recommendations among other issues. The Parliament has passed a law (Waste Management Act) in Iran as per the constitutional objective of not causing irreversible destruction of environment which classifies waste into five categories. Mr Najai states that there were recommendations for strengthening institutional mechanism for implementation of the la, introduction of standards etc.*

## 19. Presentation -7- Environment Audit on Solid Waste Management

*Ms. Siham Khudhair Abbas makes a presentation on the subject Environmental Audit on Solid Waste Management done by Federal Board of Supreme Audit of Iraq. Ms. Abbas elaborated the Background of Audit, Reasons for Choosing the Topic, Audit Methods adopted, Audit Objectives, Audit Results, the Experiences and the Challenges in her presentation. She explains various audit conclusions and extent of non-compliance of the environmental laws in Iraq. Ms Abbas informs that SAI Iraq is taking efforts in capacity building for environmental audits. Ms Abbas also briefs about the challenges faced in conducting the audit which were lack of awareness / expertise in audited entities, lack of data.*



*Presentation by Ms. Siham Khudhair Abbas of SAI Iraq in progress*

## 20. Presentation 8 - Audit on implementation of environmental policy

*Mr. Kazunaga Yamagishi the representative of SAI Japan makes a presentation on 'Audit on the Implementation of Environment Policy'. Mr Yamagishi discusses Environmental Policies in Japan, environmental audits conducted by the Audit Board, Experience and Challenges faced by the Audit Board. He also presents a case study on audit of projects related to renewable energy. He informs that SAI Japan has conducted 14 environmental audits during 2012 to 2014 on subjects like biodiversity, material recycle, radio-active materials etc. Mr*



*Yamagishi emphasizes the importance on inter-ministerial approaches for auditing to grasp and assess the full picture of specific area of an environmental policy. He feels it necessary to determine the most effective timing, subjects, perspectives etc. for the audits since environmental audits require a long-term perspective.*

*Presentation by Mr. Kazunaga Yamagishi of SAI Japan on 'Audit on the Implementation of Environment Policy'.*

## 21. Presentation 9 - Approach in conducting environment audit

*Mr. Ibrahim Farhan Almajali the representative of SAI Jordan makes a presentation on 'Approach in Conducting Performance Audit & Environment Audit'. Mr Almajali informs that SAI Jordan has started doing Environmental Audits in 2009 and continues to do audits on different environmental themes. Mr. Almajali presents the case of audit of medical waste conducted in 30 hospitals of Ministry of Health conducted. Mr Almajali concludes by mentioning that environmental concerns and management assurance is gaining greater significance day by day and we must overcome the complexity and challenges of auditing environment.*

## 22. Presentation 10 - Audit on Seoul Metropolitan Air Quality Improvement Plan

Mr. Youngseok Kim, and Bumshik Kim representatives of SAI Korea makes a joint presentation on 'Audit on Seoul Metropolitan Air Quality Improvement Plan'. Mr. Kim informs that 47 % population and automobiles are in Seoul Metropolitan Area (SMA) which is just 11 % of the total area of the country. Mr. Kim informs that SAI established an audit support panel group composed of experts. The group helped SAI in reviewing and supporting the audit recommendations and scientific analysis. It also mediated stakeholders' arguments.



Mr. Kim informed that the SAI faced a situation of exaggerated data on performance by the government which was very significant. Mr. Kim concludes the presentation by stating that although the audit topic on the long-term plan of air quality improvement was very challenging due to difficulties in scientific evidence collection and arguments by stakeholders, with adequate expert support and a systematic approach in data collection,

the audit results can lead to changes in the government's framework for the long term air quality improvement plan.

*Presentation by Mr. Bumshik Kim of SAI Korea*

### **23. Presentation 11 – Environmental auditing for illegal, unreported and unregulated Fishing Operations in the State of Kuwait**

Mr. Mohammad Alzaabi and Mrs. Noura Sultan al- Subaiei the representatives of SAI Kuwait makes a joint presentation of the above environmental audit published in 2016. Mr. Alzaabi informs that the average fishing quantity has reduced by about 40 % in 2013 in comparison to the levels of production in 1992. He informs that there are environmental as well as non-environmental reasons for this lower yield. Mr. Alzaabi states that audit was conducted to check the compliance with the laws and evaluating performance of authorities against the unregulated fishing. He further states that international guidance and standards of INTOSAI, WGEA etc was used for this audit. Mrs Noura speaks about the impact of the audit report and informs that the government has issued organizational decisions and system has also been introduced to register ship violations. She states that SAI Kuwait also held a seminar on this subject to discuss the extended efforts to protect fishery resources.

### **24. Presentation 12 - Audit on the implementation of Environmental Policies**

Mr. Faisal Ismaili the representative of SAI Pakistan makes a presentation on Audit of Hospital Waste Management at Pakistan Institute of Medical Sciences (PIMS) published in year 2010-11. Mr. Ismaili discusses the audit objectives, methodology and audit findings of this audit report. He informs that the Environmental Protection Tribunal (EPT) issued directions to Pakistan Environmental Protection Agency (PEPA) to take necessary follow up actions.

### **25. Presentation 13- Audit on implementation of environmental policy**

Ms. Ann Nguyen the representative of SAI Vietnam makes a presentation on 'Audit of medical wastewater treatment system the central hospitals





in Hanoi'. She discusses the objectives, criteria, scope, methodology of audit as well as major findings. Ms Nguyen emphasises on lack of experience in SAI and lack of awareness in audited entities. Ms Nguyen appreciates SAIs of India, Malaysia, Denmark etc. for the support towards the capacity building in SAI Vietnam and informs about the initiatives being taken in SAI Vietnam and appealed for further support in Capacity Building for Environmental Audit.

## **Session – II Presentations on SAIs' Role in Promoting National Sustainable Development**

### **26. Presentation 1 - Role of the Supreme Auditing Authority in Promoting the Sustainable Development**

Mr LIU feng of SAI China makes presentation on 'Role of the Supreme Auditing Authority in Promoting the Sustainable Development'. He states that the Chinese government has laid constant emphasis on environmental protection and sustainable development and has played crucial role in global agenda in this regard. He adds that global SAI community shall and can become an important strength to push sustainable development. He states that National Audit Office of China has constantly strengthened the auditing supervision of land resources, mineral resources, water pollution control, energy saving and emission reduction, and forestry fund by focusing on four important key points, "resource development, pollution prevention and control, ecological remediation, responsibility implementation" in recent years, having played an active role in preventing resource destruction and environmental pollution, promoting the saving and intensive use of resources and sustainable development.

### **27. Presentation 2 - SAI's Role in promoting national Sustainable Development**

Mr. Jahangir Inamdar the representative of SAI India makes a presentation on SAI's Role in promoting national Sustainable Development. He briefs about the role of national governments and of the Supreme Audit Institutions. Mr. Inamdar states that the concept of welfare state and number of multilateral agreements in the world has led to major responsibility on the governments for promoting national sustainable development. He mentions that SAIs visualize their role through the criteria of their value and benefits to society in terms of making difference to the lives of citizens. He points out that as emphasized in 23rd UN-INTOSAI - SAIs could play a key role in promoting an efficient, accountable, effective and transparent public administration, which is central to the implementation of SDGs. He makes his point through an illustrative case of audit of Renewable Energy sector in India as a contribution to National Sustainable Development which is also the theme of SDG-7. He discusses the scenario of Renewable Energy in India, objectives, criteria, methodology of audit and the conclusions, recommendations, etc. He also discussed the new perspectives in this area due to adoption of Sustainable Development Goals.

### **28. Presentation -3 SAI's role in promoting national Sustainable Development**

Mr. Kazunaga Yamagishi the representative of SAI Japan makes a presentation about the background of the subject in Japan, experience and challenges and also discusses a case study about promoting use of recycled crushed stone for road construction. He informs that Japan has launched SDGs Promotion Headquarters and SDG implementation guidelines would be framed along with provision of follow up. Mr. Yamagishi explained how SAI Japan has consistently raised the concern through audits towards use of necessity of efforts to promote the use of recycled stone since 1996 considering the issue of sustainability. He

*concludes by emphasizing that audits not only on sustainable development goals but also of programmes and projects contributing towards national sustainable development is important. He adds that SAI can support the government's policies towards sustainable development and performing audits with the objective of effectiveness.*

#### **29. Presentation 4 - SAIs' Role in Promoting National Sustainable Development**

*Ms. Fadzilah Hj. Mohammad the representative of SAI Malaysia present a case Management of Cameron Highlands Development Activity and its impact on the environment to explain the*



*role of SAIs in promoting national Sustainable Development. Ms. Fadzilah explains the ecological importance of the highlands and states that there are opportunities to develop sustainable agriculture and integration of the same with tourism development. She informs that the SAI used remote sensing technology as well as Global Positioning System and Geographical Information System in this*

*audit.*

*The seminar concludes with end of presentations and thanks to the participants and SAI India - the host of the seminar by Secretariat of ASOSAI WGEA.*

*Presentation by SAI Malaysia on SAI's role in national Sustainable Development*

### **The 5<sup>th</sup> Working Meeting of ASOSAI WGEA**

#### **30. Presentation by the Secretariat of ASOSAI WGEA on the adoption of Work Plan 2017-19 of ASOSAI WGEA**

*Mr Xing Jianfeng, the representative of the Secretariat of ASOSAI WGEA, welcomes the delegates for the 5<sup>th</sup> Working Meeting of ASOSAI WGEA. Mr Xing gives a briefing about the*



*achievements of earlier work plan for the year 2014-16. He states that the work plan 2017-19 of ASOSAI WGEA was circulated amongst the member SAIs and SAIs of Australia, Azerbaijan, India, Japan, Lao, Myanmar, Pakistan and Vietnam have provided the feedback on the same. He emphasized that three SAIs viz. India Vietnam and Lao have provided very elaborate feedback.*

*Presentation by Mr Xing Jianfeng of SAI China*

*Mr Xing conveys sincere gratitude to all member SAIs for their active participation and strong support to ASOSAI WGEA and its Secretariat.*

#### **31. Discussion on venue for the 7<sup>th</sup> Seminar and 6<sup>th</sup> Meeting of ASOSAI WGEA**

*SAI Thailand makes an official announcement to agree to host the 7<sup>th</sup> Seminar on Environmental Auditing and the 6<sup>th</sup> Working Meeting of ASOSAI WGEA. The venue and the date for the meeting will be decided later. The Chair gives thanks to SAI Thailand, on behalf of all members for their gracious offer.*

### **32. Other items for discussion**

*There is no other issue for discussion at the meeting.*

### **33. Closing Remarks and Summing Up**

In wrapping up the event, Mr Xing Jianfeng, on behalf of the Chair of ASOSAI WGEA, congratulates all the participants on the success of the meeting. He highly appreciates all SAIs for excellent presentations which enhance the sharing knowledge and experience in the field of environmental auditing. He also expresses the sincere thanks to SAI India and the organizing team at iCED for their support in organization of seminar.

*Mr Inamdar on behalf of SAI India thanked the Chair ASOSAI WGEA for giving opportunity for holding the meeting and seminar at iCED Jaipur.*

*Mr Xing then declares the closure of the meeting.*

### **19 October 2016, Wednesday- Participants Tour of “the TAJ MAHAL”**

After the two days brain capturing session and presentations, International Centre for Environment Audit and Sustainable Development (iCED), organized a tour of the “TAJ MAHAL” (identified as wonder of the world) for the participants on October, 19<sup>th</sup> to rejuvenate the participants.



*Delight moments: Participants at the TAJ MAHAL*



**Annex 1**  
**List of Delegates**

<b>Sl.no.</b>	<b>Country</b>	<b>Name</b>	<b>Position</b>
1	Afghanistan	Mr. MOHAMMAD ZAHIR JOYA	Auditor
2	Australia	Mr. GRANT DOUGLAS CAINE	Senior Director, Performance Audit
3	Bangladesh	Mrs. MONOWARA HABIB	Senior Finance Controller (Army)
4		Mrs. QUAMRUN NAHAR	Addl. Financial Adviser and Chief Accounts Officer
5	Cameroon (AFROSAI)	Mrs. ETONDE LUMA MBANGUE Louise	Advisor to WGEA Sectt
6		Mr. KIMAKA DIEUDONNE	State Inspector-Auditor No.2
7	China	Mrs. Qin Boyong	Deputy Auditor General
8		Mrs. Zhou Wenhua	Deputy Director General
9		Mr. Liu Feng	Deputy Director General
10		Mrs. CHEN JIXIANG	Director
11		Mr. XING JIANFENG	Director
12		Mr. Zhou Xun	Director
13	Estonia (EUROSAI)	Ms. VIIRE VISS	Senior Auditor
14	India	Mr. KARTIKAYE MATHUR	Director
15		Mr. JAHANGIR R INAMDAR	Director
16	Indonesia	Mr. HARRY AZHAR AZIS	Chairman The Audit Board of the Republic of Indonesia
17		Mr. EDWARD GANDA HASIROLAN SIMANJUNTAK	Director of Audit Division
18		Mr. GEMPUR WIDYA TJAHYA LAKSANA	Head of Chairman Secretary Division
19		Mr. ADIANTO NUGROHO	Senior Auditor
20		Mrs. SEPTI RIYANI	Senior Auditor
21	Iran	Mr. SEYED ABBAS MIR NAJAFI	Principal Auditor
22		Mr. SAEED MORADKHANI	Auditor
23	Iraq	Mr. RAFIL YASSEIN AL-ASSADY	Director General
24		Mr. AMER ABDALSAHEB AL-YASIRI	Senior Head of Agricultural engineers
25		Mr. YOUSIF MOHAMMED AL-ANI	Head of Audit Team
26		Mrs. SABA GHAZI AL-BAYATI	Senior Auditor
27		Mrs. SIHAM KHUDHAIR ABBAS	Translator
28	Japan	Mr. KAZUNAGA YAMAGISHI	Senior Director, Capacity Development Division
29	Jordan	Mr. WALID ISMAIL AL RAHAHLEH	Secretary General
30	Jordan	Mr. IBRAHIM FARHAN ALMAJALI	Director
31	Korea	Mr. KIM YOUNGSEOK	Director
32		Mr. KIM BURMSHIK	Assistant Director
33	Kuwait	Mr. MOHAMMAD F. M. ALZAABI	Specialist Engineer
34		Mrs. NOURA SULTAN AL-SUBAIEI	Participant Auditor
35	Lao PDR	Mr. SINGXAYSANA RATTANA	Chief of Division of auditing state budget
36		Mrs. VIENGVILAY SENGXAYALATH	Deputy chief of Division of State Budget
37	Malaysia	Ms. FADZILAH HJ. MOHAMMAD	Deputy Audit Director
38		Ms. NORLYDAWATY HASHIM	Assistant Audit Director
39	Nepal	Mr. MOHADATTA TIMILSINA	Deputy Auditor General
40		Mr. BAMDEV SHARMA ADHIKARY	Assistant Auditor General
41	Pakistan	Mr. FAISAL ISMAILI	Financial Advisor & Chief Accounts Officer, Revenues, Pakistan Railways

<b>Sl.no.</b>	<b>Country</b>	<b>Name</b>	<b>Position</b>
42	Saudi Arabia	Mr. SAUD MOHAMMED AL-DOFAYAN	Financial Controller
43		Mr. KHALID FAHHAD ALSHABRAMI	General Manager Assistant
44	Thailand	Ms. NOMJIT SUNGDANJAK	Auditor, senior Professional Level
45		Mr. NATTAWUT CHUISAMRARN	Auditor, Professional Level
46	UNDESA	Ms. ARANZAZU GUILLAN MONTERO	Inter-Regional Advisor on Public Accountability
47	Vietnam	Mr. DOAN HOAI LE	Head of Division
48		Mrs. THI NGUYET ANH NGUYEN	Official

**Annex 2**  
**FINAL PROGRAM**

SUNDAY, 16 October 2016	
<b>Arrival of participants</b>	
MONDAY, 17 October 2016	
<b>09:00-09:40</b>	<b>Opening Ceremony</b> <b>Welcome Speech by</b> H.E. Ms. Rita Mitra, Deputy Comptroller and Auditor General of SAI India
	<b>INTOSAI WGEA Remarks by</b> H.E. Harry Azhar Azis, Chairman of SAI Indonesia The Chair of INTOSAI WGEA
	<b>Opening Remarks by</b> H.E. QIN Boyong Deputy Auditor General of SAI China, The Representative of Chair of ASOSAI WGEA <b>Venue: Auditorium</b>
<b>09:40-10:00</b>	<b>Group photo</b>
	<b>Tea Break</b>
<b>10:00-12:00</b>	<b>Special Presentations</b>
	<b>Sustainable Development by:</b> Aranzazu Guillian Montero, Senior Inter-regional Advisor on Public Accountability, UN DESA
	<b>Carbon Development: Issues and Strategies by:</b> Dr. Ajay Mathur, Director General The Energy and Resources Institute (TERI) <b>Venue: Seminar Room</b>
<b>12:00-13:30</b>	<b>Lunch</b> <b>Venue: Dining Hall</b>
<b>13:30-14:45</b>	<b>Work Reports</b>
	<b>Report of ASOSAI WGEA by:</b> H.E. QIN Boyong Deputy Auditor General of SAI China The Representative of Chair of ASOSAI WGEA <b>Report of INTOSAI WGEA by:</b> SAI Indonesia The Representative of Chair of INTOSAI WGEA <b>Report of AFROSAI WGEA by:</b> SAI Cameroon The representative of Chair of AFROSAI WGEA <b>Report of EUROSAI WGEA by:</b> SAI Estonia The representative of Chair of EUROSAI WGEA
<b>14:45-15:15</b>	<b>Tea Break</b>
<b>15:15-16:30</b>	<b>Projects of INTOSAI WGEA</b> <b>Presentation on Greening SAIs by:</b> SAI India, Project Leader
<b>16:30-17:15</b>	<b>Research Project on Renewable Energy by:</b> SAI Indonesia, Co-leader of Project SAIs of China, Iraq, Philippines, Participating members  <b>Focused Training on Audit of Air Pollution</b> SAI Indonesia, coordinated by INTOSAI WGEA



<b>19:00-21:00</b>	<b>Welcome Dinner hosted by SAI India</b> <b>Venue: iCED Amphitheatre</b>
<b>TUESDAY, 18 October 2016</b>	
<b>08:30-10:15</b>	<b>Session I: Audit on the Implementation of Environmental Policy</b> Moderator : Ms. Fadzilah Mohammad, SAI Malaysia
	<b>Presentation 1: The Performance and Environmental Audit Practice in Afghanistan</b> SAI Afghanistan
	<b>Presentation 2: Abatement Crediting and Purchasing under the Emissions Reduction Fund</b> Mr. Grant Caine, SAI Australia
	<b>Presentation 3: Audit on the Implementation of Environmental Policy &amp; SAI's Role in Promoting National Sustainable Development</b> SAI Bangladesh
	<b>Presentation 4: Audit on the Implementation of Environmental Policy</b> SAI China
	<b>Presentation 5: Audit on the Implementation of Environmental Policy</b> SAI India
	<b>Presentation 6: Auditing the Implementation of the Waste Management Policies in 3 Provinces of Iran</b> SAI Iran
<b>10:15-10:30</b>	<b>Presentation 7: Environmental Audit on Solid waste management</b> SAI Iraq
<b>10:30-12:00</b>	<b>Tea break</b>
	<b>Presentation 8: Audit on the Implementation of Environmental Policy</b> SAI Japan
	<b>Presentation 9: Our Approach in Conducting Performance Audit &amp; Environmental Audit</b> SAI Jordan
	<b>Presentation 10: Audit on Air Quality Improvement Measure of Seoul Metro City Area</b> SAI Korea
	<b>Presentation 11: Environmental Auditing for illegal, Unreported Fishing Operations in the State of Kuwait</b> Mr. Mohammad F. M. AlZaabi, Mrs. Noura Sultan Al-Subaiei, SAI Kuwait
	<b>Presentation 12: Environmental Audit of Hospital Waste Management at PIMS</b> Mr. Faisal Ismaili, SAI Pakistan
	<b>Presentation 13: Audit on Climate Change Adaption and Mitigation Program</b> Ms. Nguyen Thi Nguyen Ann, SAI Vietnam
<b>12:00-13:30</b>	<b>Lunch</b> <b>Venue: Dining Hall</b>
<b>13:30-15:00</b>	<b>Session II: SAI's Role in Promoting National Sustainable Development</b> Moderator : Secretariat of ASOSAI WGEA

	<p><b>Presentation 1: SAI's Role in Promoting National Sustainable Development</b> SAI China</p> <p><b>Presentation 2: SAI's Role in Promoting National Sustainable Development</b> SAI India</p> <p><b>Presentation 3: SAI's Role in Promoting National Sustainable Development</b> SAI Japan</p> <p><b>Presentation 4: National Agenda in Jordan and Sustainable Development/Environment Sector 2013-2020</b> SAI Jordan</p> <p><b>Presentation 5: Management of Cameron Highlands Development Activities and Its Impact to the Environment</b> Ms. Fadzilah Mohammad, SAI Malaysia</p> <p><b>Presentation 6: SAI's Role in Promoting National Sustainable Development</b> Mr. Muhammad Tariq Saeed, SAI Pakistan</p>
15:00-15:30	Tea break
15:30-16:30	<p><b>The 5<sup>th</sup> Working Meeting</b> Moderator: ASOSAI WGEA Secretariat</p>
	<b>1. Adoption of 2017-2019 Work Plan of ASOSAI WGEA</b>
	<b>2. Adoption of Roles and Responsibilities of ASOSAI WGEA</b>
	<b>3. Time and Venue of Next Seminar and Working Meeting</b>
18:30	<p><b>Closure of the 5<sup>th</sup> Working Meeting</b></p> <p><b>Departure from iCED to Hotel Le Meridien</b></p>
19:00-21:30	<p><b>Dinner hosted by Chair of ASOSAI WGEA</b> <b>Venue: Palki Pool Side Lawn, Hotel Le Meridien</b></p>
<b>WEDNESDAY, 19 October 2016</b>	
07:00	Breakfast at iCED
07:30	Departure for Taj Mahal
12:30	Lunch at Hotel <b>Radisson Blue</b>
13:30	Presentation by ASI and discussion
14:00	Visit to Taj Mahal
15:15	Local shopping
16:30	Tea and snacks at hotel
17:00	Departure for Jaipur
21:30	Dinner at iCED Jaipur
<b>THURSDAY, 20 October 2016</b>	

**Departure of Participants**