



INTOSAI WGEA: Chair's Progress Report 2011-2013

Background

INTOSAI WGEA work plan for 2011-2013 established a direct link to the strategic goals of INTOSAI. To complement guidelines, a new feature, research project, was introduced to provide auditors with general background information and overview of best governance practices on emerging/complex topics. Training was one priority theme in the working period as well: plan included three training modules as well as a global environmental auditing training facility project.



The RWGEA coordinators:
AFROSAI – Cameroon (since June 2013);
ARABOSAI – Egypt;
ASOSAI – China;
EUROSAI – Norway;
OLACEFS – Argentina;
PASAI – New Zealand.

Membership and Functioning

INTOSAI WGEA has currently 74 member SAIs, forming one of the largest working groups operating under INTOSAI. During 2011-2013 four SAIs joined the group: Bhutan, Kenya, Philippines and Samoa. The Steering Committee is composed of 16 members¹: 6 coordinators of regional environmental working groups, the Chair and all leaders of the projects in the WGEA's work plan are represented.

Key Meetings

- The WGEA Steering Committee:
 - 10th meeting: Marrakech, Morocco from 8-11 March 2011;
 - 11th meeting: Buenos Aires, Argentina on 11 Nov 2011;
 - 12th meeting: Jaipur, India from 3-6 Oct 2012.
- The WGEA Assembly:
 - 14th Assembly: Buenos Aires, Argentina from 7-10 November 2011;
 - 15th Assembly: Tallinn, Estonia from 3-6 June 2013.

¹ Argentina, Brazil, Canada, China, Egypt, Estonia, Finland, India, Indonesia, Lesotho, Morocco, New Zealand, Norway, Tanzania, United Kingdom, United States

Work Plan for 2014-2016 & transition of the Chairmanship

Following the discussions and consensus among the WGEA's Steering Committee members arrived at in Buenos Aires in November 2011 (SC11 meeting), the SAI of Estonia proposed to hand the chairmanship of INTOSAI WGEA over to the SAI of Indonesia during the XXI INCOSAI in 2013. The Governing Board approved the proposal at its 63rd meeting in Chengdu in November 2012.

In February 2013, the current Secretariat visited the SAI of Indonesia to discuss strategic and practical issues pertaining to the chairing of the group.

The SAI of Indonesia has been actively involved in the process of devising the WGEA's 2014-2016 work plan that is enclosed to the progress report at hand.

In June 2013 the INTOSAI WGEA Assembly endorsed the WGEA's next, 2014-2016 work plan and participating SAIs signed up for future study projects. New work plan includes preparation of 9 WGEA documents covering various areas and the review of the 4 existing environmental audit ISSAIs.

Outcome of the 2011-13 Work Plan Actions

Research papers and guidance materials

- Land Use and Land Management Practices in Environmental Perspective**
Project Leader: Morocco
Subcommittee: Afghanistan, Argentina, Botswana, Cameroon, China, Czech Republic, Ethiopia, Ghana, Indonesia, Lesotho, Swaziland, Turkey, Tanzania, Vietnam
- Environmental Data: Resources and Options for Supreme Audit Institutions**
Project Leaders: Canada and USA
Subcommittee: Botswana, Estonia, Namibia, New Zealand, Poland, Tanzania
- Sustainability Reporting – Concepts, Frameworks and the Role of Supreme Audit Institutions**
Project Leader: Finland
Subcommittee: Estonia, Mauritius, New Zealand, United Kingdom
- Environmental Issues Associated with Infrastructure Development**
Project Leader: United Kingdom
Subcommittee: Afghanistan, Argentina, Brazil, Cameroon, Estonia, Ethiopia, Ghana, New Zealand, Oman, Tanzania, Turkey, Russia, USA
- Impact of Tourism on Wildlife Conservation**
Project Leader: Lesotho
Subcommittee: Botswana, Chad, Ghana, Egypt, Ethiopia, India, Swaziland, Tanzania
- Auditing Water Issues: An Examination of SAIs' Experiences and the Methodological Tools They Have Successfully Used (update of the 2004 water guidance material)**
Project Leader: USA
Subcommittee: Cameroon, Canada, Chile, China, Ecuador, Egypt, Malaysia, New Zealand, Russia, Slovakia
- Addressing Fraud and Corruption Issues when Auditing Environmental and Natural Resource Management: Guidance for Supreme Audit Institutions**
Project Leader: Norway
Subcommittee: Brazil, Cameroon, Czech Republic, Egypt, India, Indonesia, Iraq, Namibia, Russia, Tanzania, USA



Information dissemination, exchange and training

- The Chair organized two Assembly meetings:
 - WG14 in Buenos Aires in November 2011 (host SAI of Argentina; 140 participants, 55 SAIs)
 - WG15 in Tallinn in June 2013 (host SAI of Estonia, 158 participants, 70 SAIs)

Regional coordinators were encouraged to convene at least one meeting of the regional working group on environmental auditing during 2011–13 and to deliver and disseminate at least one training course at planned meetings

Meetings of RWGEAs

- ACAG/PASAI: 7th - April 2012 Sydney, 8th meeting scheduled for 2014 in Canberra;
- AFROSAI: 1st - October 2011 in Arusha, 2nd – July 2012 in Yaounde, 3rd - April 2013 in Cairo;
- ARABOSAI: 3rd – April 2011 in Tunisia, 4th – April 2012 in Kuwait, 5th – Sept 2012 in Cairo;
- ASOSAI: 3rd meeting and 4th seminar – September 2012 in Penang, 4th meeting scheduled for 2014 in Vietnam;
- COMTEMA: 9th – April 2011 in Buenos Aires, 10th – April 2012 in Mexico City, 11th – June 2013 in Asunción;
- EUROSAI: 9th – Oct 2011 in Stockholm, 10th – Oct 2012 in Cyprus, 11th – Oct 2013 in Prague, thematic seminars organized annually from 2011-2013.

- Three new training modules were developed on the basis of existing WGEA guidance materials, on following topics: climate change (SAI of Norway), forestry (SAI of Indonesia) and mining (SAI of Tanzania). The Secretariat has also promoted the climate change e-learning tool (SAI of Norway) accessible through the WGEA's website.

- The SAI of India has offered to partner the WGEA Chair in establishing a global training facility for environmental auditors. The two SAIs have collaborated with project sub-team in preparing the 1st WGEA training course, to be held in Nov-Dec 2013 in Jaipur, at the SAI of India's iCED centre.

Subcommittee: Brazil, Finland, Norway, USA

- US GAO and the Secretariat of WGEA have collaborated on four issues of WGEA's newsletter Greenlines distributed to members and other interested SAIs both electronically (e-mail, website) and on paper at WGEA meetings.
- The Secretariat has continuously maintained and enhanced the WGEA website according to the needs of the working group. Latest updates have been a photo gallery, search engine functionality and a Greenlines web editing template.
- 118 SAIs responded to the Seventh Survey on environmental auditing organized by the Secretariat during the working period. Responses were analysed and results compiled to an overview report published in January 2013.
- The Secretariat organized two annual collections (2011, 2012) of environmental audits worldwide to update the global audit database located on the WGEA's website. In total, approximately 450 audits were added to the database.



WG14 in Buenos Aires, Argentina in November 2011



WG15 in Tallinn, Estonia in June 2013



Global Training Facility for environmental auditors in Jaipur, India

Cooperative audits

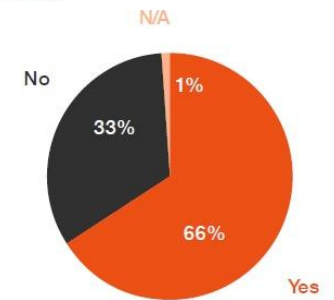
INTOSAI WGEA encouraged regions to design and carry out a regional cooperative audit in each INTOSAI region; regional coordinators and member SAIs to identify and pursue topics of common interest, select the audit coordinator, and define the precise scope and form of cooperation.

- ACAG/PASAI: solid waste management (2010), drinking water (2011), managing sustainable fisheries (undergoing);
- AFROSAI: Lake Chad cooperative audit undergoing, River Nile audit planned;
- ASOSAI: Mekong River basin management (2013);
- COMTEMA: climate change (2011), Amazon Region (2011), water audit undergoing;
- EUROSAI: protection of Black Sea against pollution (2011), adaption to climate change, emissions trading, waste shipment (2013).

Cooperation with international organizations and INTOSAI bodies

- The SAIs of Brazil and Canada prepared a report on the findings of the SAIs on factors inhibiting sustainable development. Based on the document, in close cooperation with the General Secretariat of INTOSAI, INTOSAI WGEA submitted an official contribution to the compilation documents for the UN Conference of Sustainable Development (Rio+20) and organized a side event at the conference. WGEA also contributed to the UNEP's World Congress on Justice, Governance and Law for Environmental Sustainability organized prior to Rio+20. 20 SAIs attended.
- INTOSAI WGEA attended as an observer in the United Nations Climate Change Conference COP17 (Durban, Nov-Dec 2011), where an exhibition space was set up. The activities of the WGEA, touching in particular on its development of guidance materials and its recent climate change work, were introduced by the SAI of South Africa.
- The UNEP-WGEA document Primer for Auditors in Auditing the Implementation of Multilateral Environmental Agreement (2010) was distributed to the INTOSAI as well as to outside community by the Secretariat. UNEP has proposed signing a Memorandum of Understanding with WGEA to further solidify cooperation in the field of environmental governance, with particular emphasis on Multilateral Environmental Agreements.
- The IDI-WGEA collaborated Transregional Capacity Building Programme on Cooperative Performance Audit of Environmental Issues in Forestry has been completed. A total of 15 SAIs from AFROSAI, ASOSAI and CAROSAI regions participated, each completing a forestry audit on one of the six target topics: harvesting, national forest inventory, forest protection, forest ownership, permanent forest estate and forest monitoring.

Since 1 January 2009, has your SAI had any experience in cooperation with another SAI in environmental auditing issues?
(% of SAIs, n=112)



Source: 7th Survey of INTOSAI WGEA (2013)



The Congress on Justice, Governance and Law for Environmental Sustainability presented a declaration to the Heads of Rio+20.



INTOSAI
Working Group
on Environmental
Auditing

2014-2016 Work Plan

INTOSAI Working Group on Environmental Auditing

September 2013



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ACRONYMS

AFROSAI	African Organization of Supreme Audit Institutions
ARABOSAI	Arab Organization of Supreme Audit Institutions
ASOSAI	Asian Organization of Supreme Audit Institutions
CAROSAI	Caribbean Organization of Supreme Audit Institutions
EUROSAI	European Organization of Supreme Audit Institutions
IDI	INTOSAI Development Initiative
INCOSAI	International Congress of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
ISSAI	International Standards of Supreme Audit Institutions
OLACEFS	Organization of Latin American and Caribbean Supreme Audit Institutions
RWGEA	Regional Working Group on Environmental Auditing
SAI	Supreme Audit Institution
PASAI	Pacific Association of Supreme Audit Institutions
UNEP	United Nations Environment Programme
WGEA	Working Group on Environmental Auditing

INTRODUCTION AND BACKGROUND

Over the past twenty years, the INTOSAI Working Group on Environmental Auditing (WGEA) has been instrumental in encouraging SAIs to conduct audits of environmental issues and programs and in helping them build the capacity to do so. The practice of environmental auditing is now common in many Supreme Audit Institutions (SAIs). Over the years, more than 3,500 environmental audits have been conducted.

The 7th Survey on Environmental Auditing showed the value Working Group members continue to draw from the sharing of practice across the Group. Among other things the Survey revealed that the total number of environmental audits conducted by SAIs has increased remarkably and international cooperation of environmental auditing has intensified, exchanging of audit information and audits on Multilateral Environmental Agreements being the main areas of cooperation between SAIs.

This work plan sets out the vision, mandate, goals, and proposed actions of the INTOSAI Working Group on Environmental Auditing for 2014-2016. It has been developed in cooperation with the WGEA Chair and Secretariat (The National Audit Office of Estonia), the upcoming new Chair of the WGEA (The Audit Board of Indonesia) and the WGEA Steering Committee, drawing on the results of the 7th Survey on Environmental Auditing. It has been drawn up for approval by WG members and presentation to all the members of INTOSAI.

The International Organization of Supreme Audit Institutions (INTOSAI)

INTOSAI is the professional organization of Supreme Audit Institutions (SAI) in countries that belong to the United Nations or its specialized agencies. INTOSAI was founded in 1953 and has grown from the original 34 countries to a membership of 191 full members and 4 associated members. As the internationally recognized leader in public sector auditing, INTOSAI issues international guidelines for financial management and other areas, develops related methodologies, provides training, and promotes the exchange of information among members. Within INTOSAI, there are seven regional organizations of SAIs:

- Africa (AFROSAI),
- Arab countries (ARABOSAI),
- Asia (ASOSAI),
- Caribbean (CAROSAI),
- Europe (EUROSAI),
- Latin America and the Caribbean (OLACEFS), and
- The Pacific (PASAI).

Each regional group has its own headquarters and organizes seminars, congresses, and other activities for the SAIs in its region.

In November 2011, INTOSAI adopted its Strategic Plan for 2011-2016. The plan identifies a number of strategic priorities for the coming years, including helping to ensure the independence of SAIs, implementing the International Standards for Supreme Audit Institutions (ISSAI), strengthening SAI capacity building, communicating the value and benefits of SAIs, and

fighting corruption. The Strategic Plan enumerates its Mission, Vision, and Core Values and identifies four Strategic Goals in the areas set out below.

- Goal One - Accountability and Professional Standards,
- Goal Two - Institutional Capacity Building,
- Goal Three - Knowledge Sharing and Knowledge Services, and
- Goal Four - Model International Organization.

INTOSAI WGEA work and activities support all these goals, and in particular Goal Three.

The INTOSAI Working Group on Environmental Auditing (WGEA)

The INTOSAI WGEA was formed during the INTOSAI Congress in 1992. The Netherlands' Court of Audit was the first Chair, and it served in this capacity for nine years. In October 2001, the Office of the Auditor General of Canada began its term as Chair and Secretariat of the Working Group. The SAI of Estonia took over the Chair and the Secretariat in November 2007. The chairmanship to the new Chair, the SAI of Indonesia will be given over during the XXI INCOSAI in October 2013.

The WGEA membership started out with 12 countries, and it now has 72 participating members (see Appendix 1), who attend meetings in order to learn from their peers and share their own experience, which makes it the largest INTOSAI working group. Six of seven INTOSAI regions—AFROSAI, ARABOSAI, ASOSAI, EUROSAI, OLACEFS, and PASAI—have established regional working groups or committees on environmental auditing (RWGEA) to support the sharing of practice and the undertaking of collaborative audits within regions. English is the official language of the WGEA.

In 2001, a WGEA Steering Committee was established. It serves as the management committee for the WGEA, emphasizing project management, long term planning, and operational decisions. The Steering Committee currently has seventeen members, including the Coordinators of the Regional WGEAs (AFROSAI – Tanzania, Cameroon as of April 2013, ARABOSAI – Egypt, ASOSAI – China, EUROSAI – Norway, OLACEFS – Argentina, PASAI – New Zealand). In contrast, at full WGEA meetings, the emphasis is on information exchange and learning. Formal document of the *Roles and Responsibilities of the INTOSAI WGEA Working Bodies* was adopted at the twelfth meeting of the WGEA (WG12) in Doha, Qatar in 2009. The document is available on the WGEA website www.environmental-auditing.org under “About WGEA”, “Mission and Mandate”.

Overview of past WGEA accomplishments

The WGEA has achieved a lot since it was established in 1992. By the end of 2012, it had

- formed a close cooperation with the Regional WGEAs and supported them;
- developed 24 guidance papers and studies on environmental auditing available on WGEA website under “WGEA Publications”.
- developed several training modules (e.g. on biodiversity, climate change, forestry, mining) and, in conjunction with the INTOSAI Development Initiative (IDI), prepared a

two-week training course on environmental auditing and delivered it also in INTOSAI regions, and a transregional capacity building programme on cooperative performance audit on forestry;

- found partners on global training on environmental audit to provide the facilities as well as develop a three-week training course;
- conducted seven surveys on environmental auditing in the entire INTOSAI community;
- increased the profile of the WGEA with external international organizations, e.g. by participating at the World Summit on Sustainable Development (WSSD), UNFCCC sessions of the Conference of the Parties (COP), attending the RIO+20 Conference and organizing a side event, and by developing bilateral relationship with the United Nations Environment Programme (UNEP).
- strengthened networks between SAIs, which facilitated the exchange of information, ideas, and experience;
- developed and maintained the WGEA website www.environmental-auditing.org; and
- published the WGEA newsletter *Greenlines* (electronically).

The WGEA's Continuing Mandate and Long-Term Vision

The WGEA aims to encourage the use of audit mandates and audit methods in the field of environmental protection and sustainable development by both members of the Working Group and non-member supreme audit institutions.

Derived from the mandate and INTOSAI Strategic Plan Goal 3, WGEA has formed its long term vision:

The WGEA and its members share a commitment to use the power of public sector audit to leave a positive legacy for future generations, by improving the quality of the environment, the management of natural resources, and the health and prosperity of peoples around the world.

To help realize this vision, the WGEA also adopted the following supporting objectives:

As a globally respected, professional and influential organization, the WGEA provides value-added and leading edge tools, services and training to its members, helping them to increase the impact of their work and influence on decision-makers.

Leading by example internally and externally, and with the active and strong support of its regional bodies, the WGEA emphasizes mutual support and cooperation, knowledge creation and sharing, capacity development and training.

Based on the 7th Survey on Environmental Auditing¹ most of the SAIs have conducted environmental audits and it is an increasing trend. The total number of environmental audits conducted by SAIs from 2009-2011 has increased remarkably compared to the previous period.

¹ *The Seventh Survey on Environmental Auditing*, INTOSAI WGEA, 2012, available at www.environmental-auditing.org.

SAls are becoming more aware of the ways in which their traditional mandate can be applied to examine environmental laws, programmes and policies. A remarkable rise has occurred in the amount of SAls considering the impact of their environmental audits; the area that the SAls perceived as most improved as a result of their environmental audits was the functioning of government policies and programmes. More than half of the respondents mentioned plans to increase their number of environmental auditors in the coming years. Most frequent barriers to undertaking environmental audits mentioned were a shortage of environmental data, insufficient monitoring and reporting systems and a lack of human resources, skills and expertise.

Considerable gap exists between the main development needs (e.g. training in environmental issues and audit, development of environmental performance indicators) and SAls' level of activities for meeting them. SAls appreciate international cooperation of environmental auditing and it has intensified since 2009; exchange of information and audits on multilateral environmental agreements (MEAs) have been the main areas of cooperation.

The website of the WGEA remains the best-known source of information for SAls and the use of the web based products of the working group is continually rising. Many SAls are expecting additional guidance materials on the topics of waste and water audit and proposed climate change, energy, water and sustainable development as the potential central themes of the WGEA's next work plan for 2014-2016.

It was underlined in the survey that it is extremely important to continuously carry out environmental audits and develop their capacity through trainings and different cooperative activities.

The results of the 7th Survey show very clearly that the work of INTOSAI WGEA is much appreciated and developed documents are widely used in SAls' everyday work.

INTRODUCING THE INTOSAI WGEA's 2014-2016 WORK PLAN

This work plan is designed to help the WGEA realize its vision and fulfill its mandate. For 2014-16, the WGEA has not changed the established goals set for the previous work period. The goals and associated actions are described in the following section. Proposed goals for the work period of 2014-16 are:

- Goal 1: Up-date existing and develop new guidance materials available to SAIs, conduct research studies on emerging topics in environmental auditing.
- Goal 2: Facilitate concurrent, joint, and coordinated audits.
- Goal 3: Enhance information dissemination, exchange, and training.
- Goal 4: Increase cooperation between the WGEA, international organizations and other INTOSAI bodies.

Goals are achieved through specific actions. Each proposed action requires a SAI to act as overall project leader. Project leaders are responsible for many aspects of a given project, including preparing individual work plans and progress reports, organizing meetings and consultations (when necessary), authoring drafts, and communicating with the Steering Committee and WGEA members. Each project leader is in turn generally supported by a subcommittee. Subcommittee members are expected to review and comment on key documents related to the project (largely through email) and may also undertake specific tasks (such as research or writing) as agreed with the project leader. In all cases, the Chair establishes overall management processes and schedules to guide the development of projects. The WGEA Steering Committee oversees all projects.

The following terms describe the various roles played by SAIs to achieve the proposed goals and actions found in the sections that follow:

- The “lead” is the primary author of the guidance materials or other products.
- “Co-leads” are two (or more) SAIs that share the lead role.
- “Subcommittees” support the project leads or co-leads.
- “Audit Coordinator” facilitates the coordinated audits referred to under Goal 2.

Activities expected from respective parties are described in the *Roles and Responsibilities of the INTOSAI WGEA Working Bodies* document in more detail.

2014-2016 GOALS AND ACTIONS

GOAL 1

Up-date existing and develop new guidance materials available to SAIs, conduct research studies on emerging topics in environmental auditing

Rationale

SAIs identify guidance materials as one of the main products that the WGEA should provide to its members. To date, the guidance produced by the WGEA has covered a broad range of topics. Generally, the WGEA provides guidance on how to audit a particular environmental or sustainable development topic. Such materials provide a useful starting point for SAIs undertaking an audit on the same topic.

For many areas thorough research should be done before best practice and future trends can be recognised, as well as recommendations can be given to develop an audit guideline in this area. Under “research project” we mean a relatively short study with a suggested length of 20-30 pages including:

- introducing the relevance of the topic and giving general aspects of the topic;
- giving hints to best practice governance, resources etc;
- sharing the audit related work done in the respective field.

The “research project” does not give guidance nor introduce necessarily how to audit the topic. This is generally elaborated in guidance documents.

The form of delivery of the “guidance material” is flexible and can be tailored to the needs of SAIs and to the nature of the topic. Options for delivery include (among others) papers, training, web-pages, and e-bulletins. As for general content, the guidance may, as it has in the past, include

- technical background information on the subject;
- suggested auditing approaches that could be used (including possible audit scopes, objectives, and criteria);
- sources of additional information;
- best practices inside and outside of SAIs; and
- case studies of actual audits undertaken by SAIs.

For this work period it is proposed to develop new research projects and update one previously developed guidance material. The proposed topics are derived from the Seventh Survey on Environmental Auditing and were most mentioned as areas of interest. Additionally, possible topics for the work plan were brainstormed and discussed with the WGEA’s Steering Committee as well as proposals from individual SAIs.

For each topic set out below, the detailed content, scope and form will be developed by the project leader and subcommittee. The WGEA has developed a “*Guide for Project Leaders: How to Develop a Research Paper or a Guidance Material in Environmental Auditing*”, 2011 and this document would be a reference material also to new guidance materials and research papers.

Four documents developed by the WGEA are included in the International Standards of Supreme Audit Institutions (ISSAI) framework. The development of ISSAIs takes place in cooperation with other recognized standard-setting bodies and in compliance with the INTOSAI *Due process for developing, revising and withdrawing professional standards*. It is essential that the ISSAIs are updated and reflecting the latest developments in public sector auditing. Hence, the INTOSAI committees, subcommittees and working groups responsible for the individual ISSAIs have therefore decided to review the ISSAIs at appropriate intervals. During this work plan period all ISSAI documents on environmental audit should be reviewed and updated, if necessary.

Proposed Actions

Research Projects	Timing	Responsibility
<p>2.1 (a) Prepare research project on</p> <ul style="list-style-type: none"> • Renewable energy <p>Energy conversion and renewable energy creation are alternative sustainable solutions to increasing the national energy reserves, reduce dependency to fossil energies and strengthen the economy foundation. The State and the society play important roles through the creation and distribution of economy and effective financing schemes that support effective technology development of renewable energy and incentive policies.</p> <p>This research paper</p> <ul style="list-style-type: none"> • identifies the opportunities and potential efforts in creating alternative funding for effective technology development of renewable energy, and • in designing and implementing Government development policies that provide adequate rooms to encourage the utilization of such technology in the society and industrial-scale activities. SAIs may take an important part in those stages by auditing the effectiveness of Government's efforts in the development of such opportunities with regard to national sustainable energy policy. • is conducted by literature review, a study of different countries' audit result, and discussion panels with related experts. 	<p>2016</p>	<p>Lead: Indonesia / Morocco</p> <p>Subcommittee:</p> <p>China Ethiopia Lesotho Macedonia Namibia Philippines UK USA Zambia</p>

<p>2.1 (b) Prepare research project on</p> <ul style="list-style-type: none"> • Energy savings <p>The project would include</p> <p>1) Basic information on energy savings issues.</p> <ul style="list-style-type: none"> • Objectives and definitions such as energy savings, energy efficiency etc. • Energy consumption (forms of energy consumption, e.g. electric energy, thermal energy, combustion of fuels in transport; the most energetically expensive areas of human activities, e.g. industrial, transport, housing, commercial and public services; and energy consumption and its impacts on society, economy, and the environment). • Energy savings and energy efficiency (e.g. possible technologies and procedures that would reduce the amount of energy consumed). <p>2) Regulation of energy savings. International agreements and national legislation such as energy policies/programmes, political instruments used to influence energy management (e.g. support of research, development, and innovation, investment incentives, environmental aspects of the tax system, price regulation, green certificates, trading in unspent greenhouse gases emissions limits), EIA, SEA.</p> <p>3) Auditing of energy savings issues including the INTOSAI community experiences.</p>	<p>2016</p>	<p>Lead: Czech Republic</p> <p>Subcommittee: China Ethiopia Netherlands Norway Philippines Slovakia Swaziland (tbd) Uganda UK USA Zambia (tbd)</p>
<p>2.1 (c) Prepare research project on</p> <ul style="list-style-type: none"> • Environmental assessments <p>The key focus of this project will be on providing auditors with information on approaches to auditing environmental assessment and identifying environmental assessment best practices. Case studies will be pulled from the audit database. The idea of how environmental assessment can be used as a methodological tool in auditing will also be explored.</p> <p>The project would focus on the following key aspects:</p> <ul style="list-style-type: none"> • Introduction and overview on environmental assessment <ul style="list-style-type: none"> ○ Environmental impact assessments (for projects); ○ Strategic environmental assessments (for policies and programmes); • Key issues and international trends associated with environmental assessment; • An overview of SAIs' experiences in auditing environmental assessment (SAI case studies); • Environmental assessment as a possible tool in conducting audits; • Key sources for information on environmental assessment. 	<p>2016</p>	<p>Lead: Canada / India</p> <p>Subcommittee: Brazil Ghana Ethiopia Iran Norway Tanzania</p>

<p>2.1 (d) Prepare research project on</p> <ul style="list-style-type: none"> • Marine environment <p>Auditing government responses to a marine environment impacted by climate change: Creative and innovative strategies used by SAIs</p> <p>As a follow-on to the water project completed under the WGEA's 2011-2013 Work Plan, this project would address the role of SAI's in auditing issues associated with the marine environment. It would focus on the particular marine-related challenges to governments posed by a climate global change, such as:</p> <ul style="list-style-type: none"> • The acidification of oceans and its impacts coral reefs, fish populations, and other marine life; • Impacts on coastal communities of sea level rise, increased storm frequency and intensity, and other possible climate change-related impacts; • The abilities of government to deal with potentially greater financial liabilities associated with insurance against, and recovery from, natural disasters; and • Actions taken, and not taken, by governments to prepare for a marine environment impacted by climate change. <p>The study would pay particular attention to the role of SAIs in dealing with these issues, focusing on the types of audits they have conducted and innovative audit approaches and methods they have used.</p>	<p>2016</p>	<p>Lead: USA</p> <p>Subcommittee: Bulgaria Indonesia Kenya Morocco Norway Philippines Senegal (tbd)</p>
<p>2.1 (e) Prepare research project on</p> <ul style="list-style-type: none"> • Market based instruments for environmental protection and management <p>The project would include:</p> <ul style="list-style-type: none"> • Overview of different kind of market-based instruments (environmental taxes and charges, deposit-refund schemes, trading systems, subsidies, incentives, purchasing, product labelling, compensation etc.) in environmental management and protection; • Aim and impact of market-based instruments (MBI), role of MBIs in sustainable development; • Application of market-based instruments in different economic environments (e.g. liberal versus regulated); environmental tax reforms; • Success stories in using market-based instruments (country examples); • Failures in using market-based instruments (country examples); and • Examples of auditing MBIs in environmental audits. 	<p>2016</p>	<p>Lead: Estonia</p> <p>Subcommittee: Brazil Netherlands New Zealand UK Senegal (tbd)</p>

<p>2.1 (f) Prepare research project on</p> <ul style="list-style-type: none"> • Greening the Supreme Audit Institutions 	<p>2016</p>	<p>Lead: India</p> <p>Subcommittee: Burkina Faso Chad Namibia Poland (tbd) Senegal (tbd) Swaziland</p>
<p>2.1 (g) Prepare research project on</p> <ul style="list-style-type: none"> • How to increase the quality and impact of environmental audits 	<p>2016</p>	<p>Lead: Lesotho / Cameroon</p> <p>Subcommittee: Botswana Burkina Faso Chad Côte d'Ivoire Ecuador Estonia Ethiopia Indonesia Iran Tanzania</p>

Guidances	Timing	Responsibility
2.1 (h) Update the INTOSAI WGEA 2004 guidance material on <ul style="list-style-type: none"> • <i>Towards Auditing Waste Management</i> 	2016	Lead: Norway Subcommittee: Botswana China Côte d'Ivoire Ecuador Iran Kenya Namibia (tbd) Nigeria Philippines Swaziland
2.1 (i) Review the four ISSAI documents on environmental audit <ul style="list-style-type: none"> • ISSAI 5110: <i>Guidance on Conducting Audits of Activities with an Environmental Perspective</i>, 2001 • ISSAI 5120: <i>Environmental Audit & Regularity Auditing</i>, 2004 • ISSAI 5130: <i>Sustainable Development: The Role of Supreme Audit Institutions</i>, 2004 • ISSAI 5140: <i>How SAIs May Co-operate on the Audit of International Environmental Accords</i>, 1998 		Lead: Brazil / Indonesia Co-lead: tbd Co-lead: tbd Co-lead: Canada Co-lead: Philippines

GOAL 2

Facilitate concurrent, joint, and coordinated audits

Rationale

The WGEA encourages SAIs to undertake concurrent, joint, or co-ordinated audits. Three WGEA guidance papers have been prepared on this topic in the past: *How SAIs May Co-operate on the Audit of International Environmental Accords*, 1998, *The Audit of International Environmental Accords*, 2001 and *Cooperation Between SAIs: Tips and Examples for Cooperative Audits*, 2007. Many SAIs have gained considerable experience through concurrent, joint, and coordinated audits, it is good to acknowledge that cooperative audit work is a growing trend and is occurring in all INTOSAI regions. An action first set in the previous work plan to encourage regions to design and carry out regional cooperative audit has worked well.

Most of the cooperative work has taken place at a regional level, but from the previous work periods WGEA has also a global experience – a coordinated audit of climate change was conducted among 14 SAIs around the world.

The WGEA supports, encourages and requests the regional working groups to disseminate existing guidance materials, research papers and training materials for cooperative work on regional level.

Proposed Actions

Actions	Timing	Responsibility
2.2 (a) Encourage regions to design and carry out a regional cooperative audit in each INTOSAI region. Regional coordinators and member SAIs to identify and pursue topics of common interest, select the audit coordinator, and define the precise scope and form of cooperation.	Within the 2014-16 work plan period	Lead: Regional coordinators Audit Coordinator: tbd Participating SAIs in each Region: tbd
2.2 (b) Encourage regions to have cooperative work (e.g. audits, training courses) and to disseminate existing WGEA guidance materials, research papers, training materials.	Within the 2014-16 work plan period	Lead: Regional coordinators Support: Indonesia, Steering Committee

GOAL 3

Enhance information dissemination, exchange, and training

Rationale

Building the capacity of SAIs to conduct environmental audits, through the exchange of information and training, is a core activity of the WGEA. The Survey indicated that one of the main expectations from the INTOSAI WGEA is to get training on environmental auditing. Hence, during the previous work period a partner was found to develop a global training facility on environmental auditing. The training facility is open for every SAI and the first pilot training course based on existing guidance and study documents is scheduled for November 2013. The courses would provide the basics how to start an environmental audit, as well as provide discussions and case studies on critical issues in the world and/or different regions. The aim of the project is to provide this kind of training annually.

To date, the WGEA has held fourteen working group meetings and twelve steering committee meetings. Numerous workshops on important and emerging topics in environmental auditing as well as training courses have been taken place during the meetings. There has been a strong support for the regional coordinators to encourage them to have regional meetings and conduct coordinated audits. WGEA meetings are a key opportunity for SAIs to exchange information, build capacity, and network with other SAIs and with external organizations. At least two full WGEA Assembly meetings will be organized during the work plan period: WG16 and WG17.

RWGEA meetings are also important; the emphasis at these meetings is on sharing information and experiences at the regional level. Based on existing practice and in keeping with the intent to strengthen the role and activities of RWGEAs, each regional coordinator is encouraged to convene at least one meeting of its regional members during 2014-2016.

Seven surveys on environmental auditing among all INTOSAI members have been conducted to analyse the trends and developments over the years. Big efforts have been made to maintain the WGEA's website and manage the Environmental Audits Worldwide database. The website includes also web pages on important issues as water, waste, biodiversity, and climate change.

Proposed Actions

Actions	Timing	Responsibility
2.3 (a) Organize WG16 and WG17	WG16 - 2014(15) WG17 - 2016	Lead: Indonesia
2.3 (b) Regional coordinators are encouraged to convene at least one meeting of the regional working group on environmental auditing during 2014-2016 and to deliver at least one training course (i.e. biodiversity, climate change, mining, forestry) at planned meetings.	2014-2016	Lead: Regional Coordinators Subcommittee: Steering Committee
2.3 (c) Provide training on environmental audit in the global training facility annually.	2014-2016	Lead: Indonesia / India / Estonia Subcommittee:
2.3 (d) Implement and disseminate the developed training module on the topic of forestry.	2016	Lead: Indonesia Subcommittee: Steering Committee
2.3 (e) Continue publishing the <i>Greenlines</i> newsletter twice yearly.	Twice per year	Lead: USA Subcommittee: Indonesia
2.3 (f) Maintain and enhance the WGEA website according to the needs of the working group.	2014-2016	Lead: Indonesia Subcommittee: Steering Committee, Working Group
2.3 (g) Undertake the 8 th survey on environmental auditing.	2015	Lead: Indonesia Subcommittee: Steering Committee
2.3 (h) Provide for the annual collection of environmental audits worldwide (to populate the website).	2014, 2015, and 2016	Lead: Indonesia

GOAL 4

Increase cooperation between the WGEA, international organizations and other INTOSAI bodies

Rationale

In previous years, the Chair of the WGEA has been the liaison between the WGEA and international organizations, such as the World Bank, other Multilateral Development Banks, the United Nations Environment Programme (UNEP), and other UN agencies. As such, the Chair has had an opportunity to discuss the work of the WGEA and its membership, to exchange information and tools, and to share information on SAIs' work on environment auditing. It is expected to continue with the good initiatives and search for new ones, i.e. invite external experts to working group meetings.

The WGEA encourages and support to strengthen the cooperation with abovementioned organisations as well as establish new partnerships. It is also important to continue with the good relations within INTOSAI bodies (e.g. Knowledge Sharing and Knowledge Services Committee, IDI).

Proposed Actions

Actions	Timing	Responsibility
2.4 (a) Provide on-going communication and outreach with INTOSAI community as well as external organizations (e.g. introduce and distribute the INTOSAI WGEA publications, strengthen the continuous cooperation with the UNEP, World Bank, UNFCCC).	2014-2016	Lead: Indonesia Support: Project leaders, Working Group
2.4 (b) Encourage and continue work among INTOSAI bodies and outreach them through Knowledge Sharing Services Committee.	2014-2016	Lead: Indonesia Subcommittee:
2.4 (c) Search for and establish new partnerships.	2014-2016	Lead: Indonesia Support: Working Group

APPENDIX 1 - WGEA MEMBERSHIP (AS OF SEPTEMBER 2013)

Chair

Secretariat

Steering Committee (tbd):

Argentina	India
Brazil	Indonesia
Cameroon	Lesotho
Canada	Morocco
China	New Zealand
Czech Republic	Norway
Egypt	Philippines
Estonia	United States

Assembly:

Algeria	Guyana	Peru
Argentina	Iceland	Philippines
Armenia	India	Poland
Azerbaijan	Indonesia	Qatar
Australia	Iran	Romania
Bangladesh	Jordan	Russian Federation
Bhutan	Kazakhstan	Samoa
Brazil	Kenya	Saudi Arabia
Bulgaria	Korea (Republic of)	Slovakia
Cameroon	Kuwait	Slovenia
Canada	Latvia	South Africa
Chile	Lesotho	Sri Lanka
China	Libya	Tanzania
Colombia	Lithuania	Thailand
Costa Rica	Macedonia (The former Yugoslav Republic of)	Tonga
Cyprus	Malta	Turkey
Czech Republic	Mexico	Turks and Caicos Islands
Egypt	Mongolia	Uganda
El Salvador	Morocco	Ukraine
Estonia	Netherlands	United Kingdom
Ethiopia	New Zealand	United States
Fiji	Norway	Zambia
Finland	Oman	Zimbabwe
Georgia	Pakistan	European Court of Auditors
Greece	Paraguay	