

A brief report on the most prominent ARABOSAI Working Team of Environmental Auditing(AWTEA) activities headed by the Central Auditing Organization(CAO) with the membership of : Jordan-Kuwait-Iraq-Tunisia-Oman-The Palestinian Authority).

These activities are:

First Item : AWTEA Work Plan for the period (2010-2012)

1. AWTEA First Questionnaire:

- a)After approving the AWTEA first questionnaire on *The Environmental Auditing in SAIs* during the AWTEA second meeting that was held in Egypt in May 2010,the CAO sent the said questionnaire to the ARABOSAI member SAIs to fill it and return it to CAO.
- b)The CAO has received the completed questionnaires from 17 SAIs, which represent 77% of the member SAIs.
- c)The CAO analyzes the questionnaires' results in order to discuss their results during the third AWTEA meeting that will be held in the period from 11-15 April 2011.

2. SAIs' Experiences in the field of Environmental Auditing on Sanitary and Industrial Drainage:

The Egyptian CAO develops the first draft of the presentation of some of ARABOSAI SAIs' experiences in the field of environmental auditing of sanitary and industrial drainage in order to discuss them during the third AWTEA meeting after the approval of these experiences' preparation framework during the second AWTEA meeting.

3. Environmental Performance Audit Indicators in the Field of Sustainable Development:

After approving the preparation framework of “ *Performance Evaluation Indicators in the Field of Sustainable Development Auditing*” during the AWTEA second meeting ,the SAI of Tunisia develops the first draft of environmental performance evaluation indicators in the field of sustainable development audit in order to discuss it during the third AWTEA meeting.

4. Environmental Performance Evaluation Indicators in the Field of Auditing Solid Wastes:

After approving the preparation framework of “ *Performance Evaluation Indicators in the Field of Auditing Solid Wastes*” during the second AWTEA meeting, the SAI of Kuwait develops the first draft of environmental performance evaluation indicators in the field of auditing solid wastes in order to discuss it during the third AWTEA meeting.

5. Creating an AWTEA Electronic Page on the ARABOSAI Website:

a) After approving the suggestions of providing the website with all that secures perpetual development and update for the greater benefit of ARABOSAI members in the field of environmental activities during the second AWTEA meeting. The SAI of Tunisia has created an AWTEA page on the ARABOSAI website.

b) The AWTEA page was developed as follows:

- Creating an e-mail on the AWTEA page.
- Loading all AWTEA documents on the page.

- Providing all links present between the AWTEA site and other related environmental auditing sites.

Second Item : Training:

The ARABOSAI work plan in the field of training and scientific research for the year 2011 included a training meeting on “ *Biodiversity Auditing* ” . The SAIs of Canada and Brazil have prepared this meeting’s scientific theme, and the AWTEA members translated it into Arabic.

Third Item : The AWTEA Participation in the INTOSAI Work:

1. Translation:

During the second ARABOSAI AWTEA meeting, it was decided on the translation of the environmental auditing guidances issued by INTOSAI WGEA of Work Plan (2008-2010) as follows:

- a. Auditing governments response to climate change (SAI of Jordan).
- b. Auditing sustainable energy (SAIs of Egypt and The Palestinian Authority).
- c. Auditing mining (SAIs of The Palestinian Authority and Oman).
- d. Auditing sustainable fisheries’ management (SAI of Kuwait).
- e. Environmental accounting of natural resources(SAI of Tunisia).

The CAO has contacted the SAIs responsible of translating in order to start its course after approving the guidances issued by INTOSAI WGEA for the Work Plan (2008-2010) during the INCOSAI 20 that was held in South Africa.

It's worth mentioning that the SAI of Tunisia has notified the CAO that the former will submit the translation of the guidance on "*Environmental Accounting of Natural Resources*" in March 2011.

2. INTOSAI WGEA Work Plan (2011-2013):

The ARABOSAI AWTEA work plan included the participation in the INTOSAI WGEA Work Plan (2011-2013) as follows:

a) A Guidance on " Fraud and Corruption in the Environmental Auditing":

The CAO (as Chair of INTOSAI Working Group on Fight Against Corruption and Money Laundering-WGFACML) participates in the sub-committee responsible for developing a guidance on "*Fraud and Corruption in Environmental Auditing*", headed by the SAI of Norway. It's worth mentioning that the INTOSAI WGFACML Work Plan (2011-2013) objectives include co-operating with INTOSAI WGEA in developing a guidance on "*Fraud and Corruption Issues in the field of the environment and natural resources management*" in order to combine issues related to both environmental auditing and fraud and corruption auditing for the sake of reinforcing the role of SAIs in the preservation of the environment together with their efforts in fighting corruption. The general framework prepared by the CAO was discussed with the SAI of Norway during the 13th WGEA meeting that was held in China during the period from 7-11 June 2010. Discussions resulted in including it in the sub-committee's agenda; and the framework includes:

- 1.** Basics for choosing the sub-committee members.
- 2.** Work methodology.
- 3.** Work implementation methods.
- 4.** Work organization method.

5. Time schedule.
6. Implementation mechanisms.
7. Collecting data.
8. Members' means of contact.

b) Updating the Guidance on ‘‘Water Issues’’:

The ARABOSAI AWTEA is a member in the sub-committee responsible for updating the guidance on “*Water Issues*” prepared by the SAI of Holland in 2004, headed by the SAI of USA.

The SAI of USA provided the CAO with a statement including the primary participations asked from the members of the water issues sub-committee which includes 11 important water issues. The SAI of USA demanded the CAO's comments on what it sees important issues when updating the study ,and any suggestions concerning the project implementation. The CAO has chosen the following five issues:

- The governments' ability to reinforce water pollution laws or else in order to secure abiding with the laws protecting water supplies.
- The quality of the water of rivers, lakes and other water surfaces.
- The need for financial resources in order to finance the treatment of sanitary drainage and drinking water.
- The current and planned impacts of climate change on the quantity and quality of water supplies.
- Challenges related to rivers, lakes or other water surfaces in which many countries share.

The CAO proposed that the project includes:

- The methods and tools that reinforce the co-operative audit of SAIs sharing water sources or co-operating with each other.

The SAI of USA has stated the inclusion of the CAO's suggestions in the first draft of the work plan of updating the study of water issues.

c) A Research on *The Preservation of Wildlife and Tourism*:

The CAO is a member in the sub-committee responsible for preparing a research on “ *The Preservation of Wildlife and Tourism*” .The sub-committee includes the following countries: Chad – Ethiopia – Tanzania- Botswana – Ghana , headed by the SAI of Lesotho assisted by the SAI of Swaziland. Also, the CAO received the draft project research plan for consideration and comments.

Fourth Item : The Next AWTEA Meeting:

The third ARABOSAI AWTEA meeting will be held in the period from 11-15 April 2011 hosted by the SAI of Tunisia.
