

# WGEA Workplan 2002-2004

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### 1. Introduction

The INTOSAI Working Group on Environmental Auditing aims to stimulate the use of audit mandate and audit instruments in the field of environmental protection policies, by both members of the Working Group and non-member Supreme Audit Institutions (SAIs). Joint auditing by SAIs of cross border environmental issues and policies and their complementation, and the audit of international environmental accords has the Working Group's special attention. More specific, the INTOSAI Working Group on Environmental Auditing aims to assist SAIs world wide in acquiring a better understanding of the specific issues involved in environmental auditing, to facilitate exchange of information and experience among SAIs, and to publish guidelines and other informative material for use by SAIs. The INTOSAI Working Group intends to be a reflection of the whole INTOSAI community.

For the coming period, from the XVII INCOSAI in Seoul (2001) to the XVIII INCOSAI in Budapest (2004), the INTOSAI Working Group has drawn up a new Work Plan. In general the Work Plan 2002-2004 continues the lines set out during the former periods, adapted to current developments and challenges.

In this Work Plan for the period 2002-2004 first of all attention will be paid to the strategy of the INTOSAI Working Group on Environmental Auditing. In this section a distinction is made between three possible roles of the Working Group, namely that of co-ordinator, catalyst and facilitator.

Section 3 focuses on the actions and issues the INTOSAI Working Group could carry out in the coming period. Section 4 describes the possible future organisation of the Working Group.

The proposals of this Work Plan have been distributed among the members of the Working Group during earlier occasions. During the 7<sup>th</sup> meeting of the INTOSAI Working Group in Ottawa, in September 2001, all members will again have the opportunity to discuss the proposals of this Work Plan.

### 2. Strategy

#### 2.1 General Strategy

In the first three periods of the INTOSAI Working Group on Environmental Auditing, the Working Group achieved a solid position in the world of SAIs. In the third period of the INTOSAI Working Group on Environmental Auditing, the attention was focused on actively involving the regions in boosting environmental auditing by establishing regional Working Groups. The strategy proved to be successful. By the end of 2000 the INTOSAI regions AFROSAI, ARABOSAI, EUROSAI, SPASAI and OLACEFS have established regional Working Groups on Environmental Auditing (see Appendix 1). Co-operation within the regions has resulted in a number of regional Working Group meetings and the development and execution of co-ordinated audits between SAIs (see Appendix 1).

To SAIs interested in environmental auditing but not yet members of the Working Group, the INTOSAI Working Group recommends they apply for membership at the regional Working Group level first. At that level, the exchange of experience with environmental auditing is most relevant and most likely to achieve concrete results.

#### 2.2 *The INTOSAI Working Group on Environmental Auditing and its relationship to Regional Working Groups*

As noted in recent years, the INTOSAI Working Group has put more emphasis on regionalisation, and this could continue in the coming period. This process, however, implies a different relationship between the INTOSAI Working Group on Environmental Auditing and the regional working groups. In the coming period, the INTOSAI Working Group aims to further develop three main roles, namely that of co-ordinator, catalyst and facilitator.

#### Co-ordinator:

The INTOSAI Working Group continues to set out the general focus for the whole of the Working Group, in close co-operation with the (trekkers of the) regional working groups.

It aims to co-ordinate activities of the regional working groups that cross regional borders. Although the regional working groups are independent in determining their goals and strategies, the INTOSAI Working Group aims to assist the coherency between

them. Therefore the INTOSAI Working Group aims to develop an online database – available on the world wide web- which will give an insight to all activities and documents of the regional working groups.

#### Catalyst:

The INTOSAI Working Group aims to function as a catalyst by stimulating SAIs to boost environmental auditing. This could be obtained by continuously increasing attention to environmental auditing world wide and at all levels (from local to global, from governmental authorities to NGOs).

The proposed role of catalyst will be demonstrated in:

- The development of 'long distance' training material (on CDROM) that can be used by regional working groups in their own region;
- The INTOSAI Working Group will be responsible for the overall co-ordination of the curricula and the training programmes.
- The establishment of regionally based discussion platforms in which knowledge on the environment and environmental auditing can be shared, e.g. by establishing a link to the UNEP programs. Another option (following the example of the SAIs of Poland and Norway) could be the organisation of regional meetings where audit teams of different SAIs can exchange information;
- The development of an online database on the Working Group's homepage on the Internet of all activities and documents of SAIs that relate to environmental auditing, especially as it may apply to SAIs.

The 'trekkers' of the regional Working Groups will be actively involved in the development and execution of the curriculum and training programmes in order to adjust them to regional conditions.

#### Facilitator:

The INTOSAI Working Group aims to facilitate all regional working groups in the performance of their tasks, e.g. by developing training programmes, by developing standards and guidelines, assistance in the preparation of discussion papers, and facilitating the exchange of information. The INTOSAI Working Group will continue to act as a central point of support, that all SAIs can consult regarding issues of environmental auditing.

### **3. Proposed actions and issues**

During the fourth period, the INTOSAI Working Group on Environmental Auditing proposes to carry out the following activities. Appendix 2 contains a proposed time schedule:

#### *3.1 Central themes*

Since 1995 "fresh water" has been the central theme of the Working Group. In the coming period (2002 – 2004) 'fresh water' will continue to be an important theme of the Working Group. However, since globally governments also discuss other themes, the Working Group should follow these initiatives. Following the results of the Third Survey on Environmental Auditing, the Working Group should consider broadening its focus by adding some extra themes, e.g. 'hazardous wastes' or 'climate change'. In the past few years some SAIs already gained experience in conducting audits of policies on emission reduction of Global Greenhouse Gasses, and other SAIs could profit from that.

#### *3.2 Training*

The INTOSAI Working Group aims to examine existing training programmes and curriculums, and to develop a basic curriculum for new "long distance" training programmes and curricula (comparable to the IDI-initiatives).

In this respect all member SAIs of the Working Group are invited to express their needs and wishes regarding training programmes. In Ottawa, this will be discussed further.

#### *3.3 Co-ordinated Audits*

In the last few years, the Working Group has published two documents on the audit of environmental issues: At the XVI INCOSAI in Montevideo, the Working Group presented an INTOSAI booklet called "How SAIs may co-operate on the audit of international environmental accords"; at XVII INCOSAI in Seoul, the Working Group will present a booklet called "Guidance on conducting audits of activities with an environmental perspective". In the coming period, the Working Group could evaluate the practical use of these publications in order to establish what could be good follow-up publications or whether there is a need to update existing publications.

Moreover, the INTOSAI Working Group has stimulated and will continue to stimulate the organisation of regional conferences on co-ordinated audits by regional working groups. During these conferences, SAIs will have the opportunity to exchange information on co-ordinated audits on environmental themes and to learn from each others 'best practices'. The results of these conferences will be made available to all Working Group members.

#### *3.4 Working Group documents*

The Working Group could promote and support co-operation between SAIs in studying international environmental accords. The results of these audits should be dispersed among all member SAIs of the Working Groups, e.g. by workshops and Internet. These activities could be combined with the development of training programmes.

Finally, the Working Group could write an overview study on one specific issue, e.g. "water", "hazardous waste", "climate change" or another topic that emerges from the third questionnaire (like "internal environmental management by public authorities or departments"). This study may be used also for training programmes.

#### *3.5 Standards and guidelines*

During the last periods, the INTOSAI Working Group on Environmental Auditing has committed itself to write guidelines, with the purpose to support the international community of SAIs, in the auditing of environmental issues. The INTOSAI Working Group could also present more guidelines on the analysis of environmental policy information e.g. concerning the audit of international environmental accords.

The INTOSAI Working Group proposes to write a study on "Working with a restricted mandate". This study will focus on the question: do SAIs need specific mandates to carry out environmental audits? A first draft has been developed by the SAI of New Zealand. During the 6<sup>th</sup> meeting of the INTOSAI Working Group in Cape Town in April 2000, it became clear that several SAIs have expressed interest in the area of environmental auditing but feel restricted by a limited mandate. This discussion will be continued during and after the 7<sup>th</sup> meeting of the Working Group in Ottawa in September 2001.

### *3.6 Information exchange*

As environmental issues get more attention on the political agendas, SAIs also have become more and more interested in environmental auditing. There is more need for information on the fundamentals of this kind of audits. The Working Group intends to promote the dissemination of knowledge on environmental auditing within and outside its working group and the regional working groups.

#### *3.6.1 Information gathering*

At the 4<sup>th</sup> Working Group meeting in Tallinn it was decided to conduct a third survey on environmental auditing in the period 1999 - 2001. At the XVII INCOSAI in Seoul, the results of the survey will be presented. The INTOSAI Working Group proposes to repeat this survey every period, in order to track new developments in environmental auditing, to update the homepage on the world wide web and to supplement the bibliography. The SAI of Canada is willing to conduct the fourth survey. This could be combined with the evaluation of the Working Group documents and guides (see also 3.4)

#### *3.6.2 Working Group communication*

During the last periods of the Working Group on Environmental Auditing, more and more communication has taken place by electronic means. This trend will continue during the fourth period. The existing communication manners within the INTOSAI Working Group will be maintained.

First of all communication will take place through the adapted homepage at the world wide web ([www.environmental-auditing.org](http://www.environmental-auditing.org)). In the coming period, the INTOSAI Working Group could make a more active use of its homepage on internet, e.g. by creating electronic knowledge sharing communities and an online database of all activities and documents of the INTOSAI and regional Working Groups. The SAI of Canada will manage the homepage of the INTOSAI Working Group after XVII INCOSAI.

Also in the coming period, the possibilities to establish websites for each of the regional Working Groups could be explored.

After completion, these could be linked to the site of the INTOSAI Working Group to support the communication within and between the regional Working Groups, and between the INTOSAI Working Group and the regional Working Groups.

Thirdly the information bulleting 'Green Lines' could be continued. Electronic versions could be made available on internet too. And fourthly the Working Group could continue to communicate by e-mail as far as possible.

In the field of information exchange, the regional Working Groups can play a very important role. The regions are closer to individual SAIs and are in a better position to stimulate the communication among these SAIs and the exchange of information between them. This could be done through electronic means (e.g. homepages on internet, CDROMs), but also through courses and workshops.

## **4 Future of the Intosai Working Group**

### *4.1 Continuation of the Working Group*

As the Working Group decided not to propose to the INTOSAI Governing Board to end its existence, the Working Group now enters its fourth period. In the opinion of the Working Group it is both desirable and useful to continue the activities to reinforce the ideas and material that have been developed.

However, the succesful developments of the past periods have led to an enormous growth of the Working Group. This led the Working Group to think about the internal organisation. Regional Working Groups have been established already. In order to keep the Working Group as effective and efficient as possible, the Working Group proposes to continue its activities in a different set up by the following organisation:

Information exchange (3.6)

Organisation of regional Working Group meetings on environmental (auditing) issues

Regional Working Groups

Anytime

Organisation of regional evaluation platforms in co-operation with international regional institutes like UNEP

INTOSAI Working Group and regional Working Groups

Before XVIII INCOSAI (2004)

Discuss methods to make a more active use of the internet site of the Working Group, e.g. by establishing interactive discussion forums on the site

INTOSAI Working Group and regional Working Groups

Before XVIII INCOSAI (2004)

Management of internet homepage INTOSAI Working Group

SAI of Canada

Continuously

Green Lines

SAI of Canada

Every 3 months

Communication by email

All SAIs of INTOSAI Working Group and regional Working Groups

Dissemination of knowledge

All SAIs of INTOSAI Working Group and regional Working Groups

Continuously

Proposed Internal Organisation Chart INTOSAI Working Group on Environmental Auditing