



INTOSAI
Working Group on
Environmental Auditing

2005–07 Work Plan

*INTOSAI—Working Group on
Environmental Auditing*

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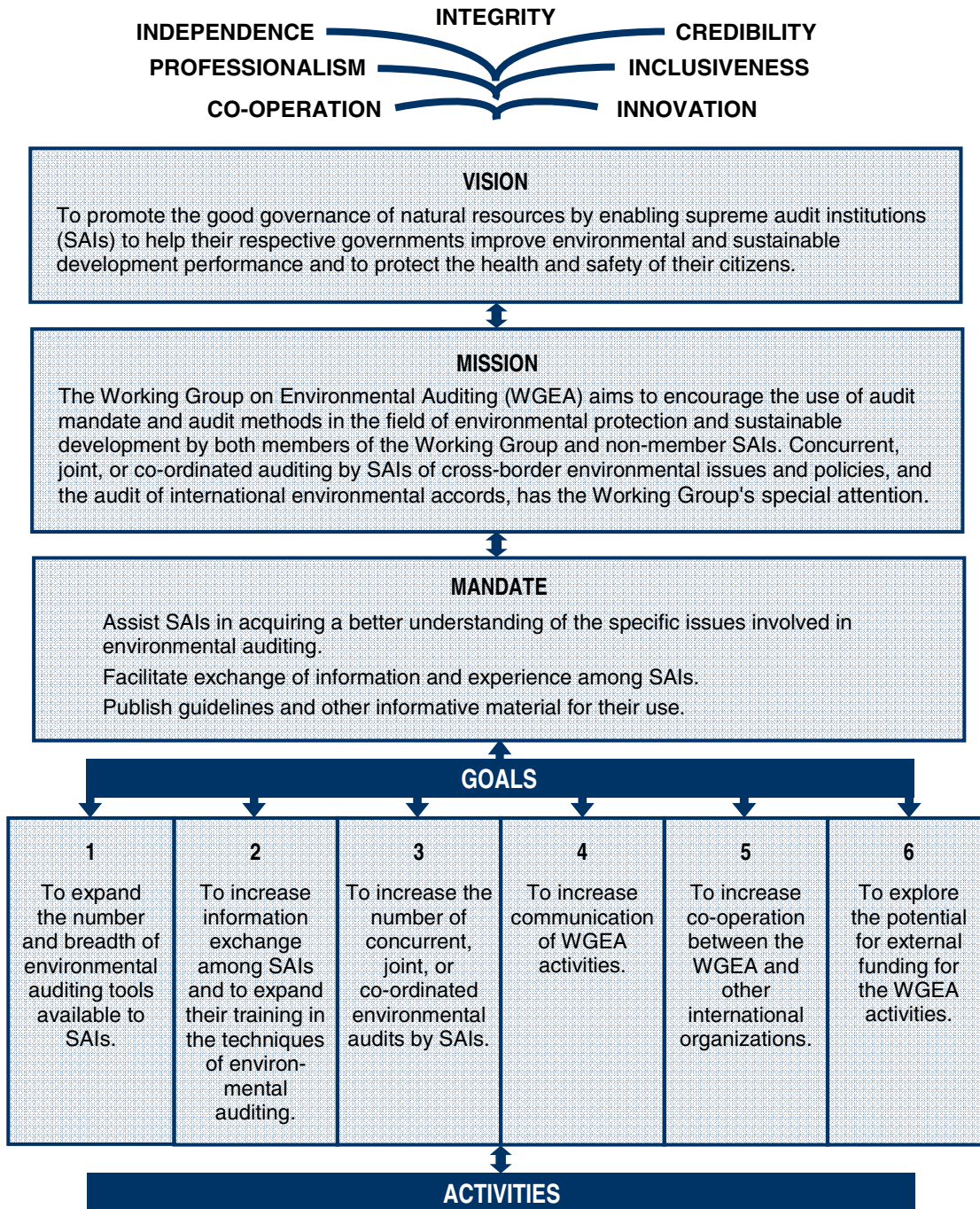
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Summary

The key component of this work plan is the WGEA Strategic Plan, which provides the framework by which the achievement of activities and goals during 2005–07 will contribute to the fulfillment of the Working Group’s vision, mission, and mandate. The exhibit below summarizes this framework described in Section 2 of the work plan.



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 |
| OLACEFS | Organization of Latin American and Caribbean Supreme Audit Institutions |
| RBM | Results-based Management |
| RWGEA | Regional Working Group on Environmental Auditing |
| SAI | Supreme Audit Institution |
| SPASAI | South Pacific Association of Supreme Audit Institutions |
| WGEA | Working Group on Environmental Auditing |
| WSSD | World Summit on Sustainable Development |

1. Introduction

While the 2005–07 work plan continues some of the business lines identified in previous work plans, this current strategic document has otherwise been completely reworked. Section 1 of the work plan provides background on the Working Group on Environmental Auditing (WGEA) as well as the International Organization of Supreme Audit Institutions (INTOSAI) under which the Working Group is positioned. The work plan now formally identifies a vision, mission, mandate, and a set of core values that will guide the WGEA in its work and that the goals and activities of the organization will be aligned with.

Section 2 addresses the strategic plan, which links the WGEA's activities to its goals, mandate, mission, and vision through a results-based management (RBM) approach. Finally, Section 3 outlines a framework for periodic review and adjustment of the work plan, as well as a strategy for reporting on progress.

1.1 Purpose

The purpose of this work plan is to present the strategy for undertaking the activities of the INTOSAI Working Group on Environmental Auditing (WGEA) during 2005–07. Supreme audit institutions (SAIs) are at different stages of sophistication in environmental auditing and their mandates vary considerably. Therefore, the range of goals and activities included in this work plan are intended to respond to the various needs of SAIs and to be applicable to the majority, if not all, of the SAIs.

1.2 Background on INTOSAI

INTOSAI is the professional organization of supreme audit institutions in countries that belong to the United Nations or its specialized agencies. The organization was founded in 1953 and has grown from the original 34 countries to a membership of over 180 SAIs. 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. One way by which INTOSAI promotes the exchange of ideas and experiences between SAIs around the world is through its triennial congress called the International Congress of Supreme Audit Institutions (INCOSAI).

Within INTOSAI there are seven regional organizations of supreme audit institutions: Latin America and the Caribbean (OLACEFS), Caribbean (CAROSAI), Europe (EUROSAI), Africa (AFROSAI), Arab countries (ARABOSAI), Asia (ASOSAI), and the South Pacific (SPASAI). Not all SAIs are members of a regional organization. Each regional group organizes seminars, congresses, or other activities for the SAIs in that region and has its own headquarters.

INTOSAI also has a number of committees on special subjects, such as auditing standards, as well as a number of working groups dedicated to innovative subjects like environmental auditing.

1.3 Background on the WGEA

During the 14th INCOSAI meeting held in Washington, D.C. in October 1992, the INTOSAI membership indicated a strong interest in the roles and activities of supreme audit institutions in issues of environmental auditing. The formation of a Working Group on Environmental Auditing was initiated and approved by the Conference. The INTOSAI Governing Board then took steps to constitute the Working Group under the chairmanship of the Netherlands Court of Audit, which in turn prepared terms of reference for the WGEA. The first terms of reference were approved by the INTOSAI Governing Board in Vienna in May 1993.

Chairmanship of the WGEA by the Netherlands Court of Audit ended in October 2001, at which time the Office of the Auditor General of Canada began its term as Chair of the Working Group. The main substantive theme for the WGEA during the Chairmanship of the Netherlands was fresh water. Since the 17th INCOSAI in October 2001, the WGEA accepted a new mandate of activities for 2002–04. As part of this new mandate, it was decided to add “waste” as a second theme of the work of the WGEA.

The WGEA started out with 12 countries and has since grown to a membership of more than 50, making it the largest INTOSAI working group. By the end of 2000, the INTOSAI regions—AFROSAI, ARABOSAI, ASOSAI, EUROSAI, SPASAI, and OLACEFS—have each established a Regional Working Group on Environmental Auditing (RWGEA). English is the official language of the Working Group on Environmental Auditing.

According to the WGEA, environmental auditing can encompass all types of audit: regularity (financial and compliance) and performance audits. During an audit of financial statements, environmental issues may include the following:

- initiatives to prevent, abate, or remedy damage to the environment;
- the conservation of renewable and non-renewable resources;
- the consequences of violating environmental laws and regulations; and
- the consequences of vicarious liability imposed by the state.

Compliance auditing with regard to environmental issues may relate to providing assurance that governmental activities are conducted in accordance with relevant environmental laws, standards, and policies, both at national and (where relevant) international levels.

Performance auditing of environmental activities may include the following:

- ensuring that indicators of environment-related performance (where contained in public accountability reports) fairly reflect the performance of the audited entity; and
- ensuring that environmental programs are conducted in an economical, efficient, and effective manner.¹

¹ INTOSAI Working Group on Environmental Auditing, Guidance on Conducting Audits of Activities with an Environmental Perspective, no 124–127.

1.4 Overview of previous accomplishments

Since the Working Group was established over 10 years ago, there have been many notable accomplishments in environmental auditing within INTOSAI, such as the following:

forming a Regional Working Group on Environmental Auditing (RWGEA) in six of the seven INTOSAI regions;

increasing four-fold the WGEA membership;

writing, by members of the WGEA, of guidance papers or studies on environmental auditing:

- *Environmental Audit and Regularity Auditing*
- *Sustainable Development: The Role of Supreme Audit Institutions*
- *Towards Auditing Waste Management*
- *Auditing Water Issues: Experiences of SAIs*
- *Guidance on Conducting Audits of Activities with an Environmental Perspective*
- *The Audit of International Environmental Accords*
- *SAIs Reports Related to International Environmental Accords*
- *How SAIs may Co-operate on the Audit of International Environmental Accords*
- *Study on Natural Resources Accounting*

preparing, in conjunction with the INTOSAI Development Initiative (IDI), a training course on environmental auditing and applying this pilot course in two INTOSAI regions;

conducting four surveys of the INTOSAI community on the topic of environmental auditing;

increasing the profile of the WGEA by participating at the World Summit on Sustainable Development (WSSD) and by developing relationships with the United Nations Environment Program (UNEP) and UN Commission for Sustainable Development (CSD);

strengthening networks between SAIs, which has facilitated the exchange of information, ideas, and experience;

increasing the number of environmental audits undertaken by SAIs since the WGEA was established;

developing a WGEA Web site and an update of its functionality; and

publishing a WGEA newsletter called Greenlines.

2. Strategic plan

The strategic plan of the WGEA provides the framework by which the Working Group's vision (intended impact), mission, and mandate are ultimately fulfilled over time by adhering to a set of core values, achieving strategic goals (outcomes), and delivering activities (outputs).

2.1 Core values

The following core values, taken from INTOSAI, are principles that define and guide the day-to-day behaviour of the WGEA and collectively help create the organization's desired culture:

Independence. We produce reports and undertake our activities in a non-partisan, objective, and balanced manner.

Integrity. We sustain the confidence of our membership, the INTOSAI community, and the public by conducting ourselves with honesty and in a manner that meets the highest standards of professional conduct.

Professionalism. We are committed to providing a meeting environment in which all members are treated with respect and dignity and in which the diversity of views can be expressed through open and honest communication in order to create a climate of trust and teamwork.

Credibility. We will maintain our authority in environmental auditing by ensuring that all our publications continue to be produced to the highest level of accuracy and reliability, through consultation with the SAI community and with oversight by the WGEA Steering Committee and Assembly.

Inclusiveness. We strive to ensure that the information we produce is made available to a diverse audience in a widely accessible format and, where resources permit, in each of the official languages of INTOSAI.

Co-operation. We will facilitate co-operation and collaboration between SAIs through the development of activities that aim to encourage collaboration between SAIs and the production of concurrent, joint, or co-ordinated environmental audits by SAIs.

Innovation. We encourage continuous improvement and the implementation of best practices through knowledge sharing, capacity building, training activities, and the development of guidelines and studies on environmental and sustainable development auditing.

2.2 Vision

The vision of the WGEA is to promote the good governance of natural resources by enabling supreme audit institutions to help their respective governments improve environmental and sustainable development performance and to protect the health and safety of their citizens.

The vision statement reflects the ultimate impact desired by WGEA as a consequence of its work. Although the Working Group does not have control over the achievement of this high-level outcome, it does have indirect influence.

2.3 Mission

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. Concurrent, joint, or co-ordinated auditing by SAIs of cross-border environmental issues and policies, and the audit of international environmental accords has the Working Group's special attention.

2.4 Mandate

In order to carry out its mission, the WGEA

- assists supreme audit institutions in acquiring a better understanding of the specific issues involved in environmental auditing;
- facilitates exchange of information and experience among SAIs; and
- publishes guidelines and other informative material for their use.

2.5 Strategic goals

Strategic goals are the intended outcomes that accrue as a result of the sum total of the activities undertaken by the Working Group. While the Working Group may have direct influence over the attainment of these goals, it only has indirect *control* since other factors beyond the activities of the WGEA may affect the achievement of these goals.

Activities are carried out by the Secretariat and by members of the Steering Committee and the Working Group. The concrete results of each of these activities are outputs, over which the WGEA has direct control.

2.5.1 Expand the environmental auditing tools available to SAIs

Goal

To expand the number and breadth of environmental auditing tools available to SAIs.

Rationale

Environmental auditing tools produced by the WGEA can consist of standards, guidelines, and research papers. The papers typically address the issue of how to audit a particular type of environment or sustainable development topic. For example, the papers may examine which

issues can be audited by state-level audit institutions; they may also discuss audit objectives and criteria that could be used, as well as sources of information and lessons learned from SAIs that have already performed audits on the topic. Such tools provide a useful starting point for SAIs undertaking an audit on the same topic. During the previous work plan period 2002–04, the WGEA produced a number of important publications, including the following papers:

Auditing Water Issues: Experiences of Supreme Audit Institutions, by the Netherlands;
Towards Auditing Waste Management, by Norway;
Environmental Audit & Regularity Auditing, by New Zealand; and
Sustainable Development: The Role of Supreme Audit Institutions, by the United Kingdom.

A number of topics have been suggested for the development of future guidance and information.

Previously, the WGEA adopted “Water Management” and “Waste Management” as central themes. For the coming work period 2005–07, it is proposed that “Biodiversity” be adopted as a third central theme. According to the results of the 4th Survey on Environmental Auditing, biodiversity is frequently identified both as an issue of national significance and as a popular topic for auditing. Biodiversity is also one of the four main subject areas addressed in the IDI/WGEA training program. In order to provide initial guidance to SAIs, it is proposed that a paper on biodiversity be prepared, conceptually modeled on the “Waste” paper recently adopted by the WGEA.

Although biodiversity is proposed as a central theme, the WGEA will continue to propose tools like Web pages and a summary of best practices in previous areas of interest: water and waste. These tools aim to encourage and support audits in these areas.

SAIs have collectively accumulated a great deal of knowledge and experience in undertaking audits on a broad variety of environmental topics. It is proposed therefore that the Working Group capture this experience by preparing and publishing, by the end of 2007, a paper that summarizes the environmental and sustainable development audits and investigations undertaken by SAIs. This would be conceptually similar to the “Water” paper recently adopted by the WGEA. It would include facts and figures about various issue areas as well as audit case studies and would cover a broad range of topics. There could be many ways to organize the contents of such a paper, including but not limited to a framework based on sustainable development.

The WGEA recently produced a guidance paper entitled “Sustainable Development: the Role of Supreme Audit Institutions”. The Working Group proposes to go further and prepare a paper to capture lessons learned in conducting audits on sustainable development.

Activities

| Actions (with targets if applicable) | Milestone/ completion date | Responsibility |
|---|-------------------------------------|--|
| | | Accountability |
| 2.5.1 (a) Prepare and publish a WGEA paper on auditing biodiversity. | By end of 2006 | SAI of Brazil to lead the project, SAI of Canada to co-lead |
| | | Sub-Committee to comment on drafts and propose case studies when required (members: Australia, Cameroon, India, Norway, Poland) |
| | | WGEA Steering Committee |
| 2.5.1 (b) Identify and propose means to keep the water and waste themes actively supported and current. Tools like Web pages and summary of best practices could be included. | Proposals to be presented in 2005 | SAI of Netherlands (water), SAI of Norway (waste) |
| | Tools to be produced by end of 2007 | To be determined |
| 2.5.1 (c) Prepare and publish a WGEA report "Summary of Environmental and Sustainable Development Audits". The paper will address a wide variety of subject areas. | By end of 2007 | SAI of Canada |
| | | Sub-Committee to comment on drafts and propose case studies when required (members: Australia, Chile, China, Poland, United Kingdom) |
| | | WGEA Steering Committee |
| 2.5.1 (d) Prepare and publish a WGEA report capturing lessons learned and sharing experiences in conducting audits on sustainable development. | To be determined | SAI of United Kingdom |

2.5.2 Expand training and information exchange

Goal

To increase information exchange among SAIs and to expand their training in the techniques of environmental auditing.

Rationale

Two important objectives for the WGEA are to share knowledge and build environmental auditing capacity in all regions. To this end, the WGEA worked with INTOSAI's training arm—the INTOSAI Development Initiative (IDI)—to develop training materials and to conduct two pilot courses on environmental auditing. The first pilot course, held in Turkey in November 2003, was for SAIs from the ASOSAI region—the Asian Organization of Supreme Audit Institutions (ASOSAI). The second pilot session, held in Kenya in February 2004, was for SAIs from the AFROSAI-E region. The training course will also be brought to two other regions during 2005–07, depending on the demand and the availability of resources. In addition, for those representatives of SAIs who cannot attend the training sessions, the course and materials will be made accessible on CD-ROM and can be obtained from the IDI. Other possibilities of capacity-building activities will be explored, including pursuing and developing new areas of collaboration with the IDI.

A second means by which information is exchanged and training is carried out is through two-day workshops or seminars held prior to the start of each annual WGEA Assembly meeting. These workshops provide a forum for WGEA members to learn about auditing techniques, tools, and issues related to particular environment and sustainable development topics. The objectives of these workshops are to create further links between SAIs, to support awareness of environmental auditing issues, and to learn from the experience of other SAIs.

A third method of training involves longer-term exchanges. This requires, for example, that an auditor from a SAI that is new to environmental auditing spend time on exchange to another SAI that has experience in environmental auditing. The objective is for the auditor to become familiar with the tools, techniques, and issues in public sector environment and sustainable development auditing. Some SAIs currently have exchange programs; however, the total number participating in this activity is limited, especially in relation to environmental auditing. Therefore, the goal is to raise awareness about the existence of fellowship programs and the possibility of using these programs to increase capacity in auditing in the area of environmental protection and sustainable development. Fellowship programs that have components on environmental auditing will be given more visibility through the WGEA Web site.

Activities

| Actions (with targets if applicable) | Milestone/ completion date | Responsibility |
|--|-------------------------------|--------------------------------------|
| | | Accountability |
| 2.5.2 (a) Encourage and support the adaptation and use of the training course in two additional INTOSAI regions. | 2 courses by end of 2007 | WGEA Steering Committee |
| | | WGEA Assembly |
| 2.5.2 (b) Explore other possibilities of capacity-building activities. | By end of 2005 | SAI of Canada |
| | | WGEA Steering Committee |
| 2.5.2 (c) Hold an information exchange workshop / seminar at the 2005, 2006, and 2007 WGEA Assembly meetings. | By the time of the Assembly | WGEA Secretariat (with host country) |

| | | |
|---|---------------------------------|--------------------------------|
| | meeting in 2005, 2006, and 2007 | WGEA Steering Committee |
| 2.5.2 (d) Give more visibility, through the Web site, to SAIs' fellowship programs and other types of co-operation between SAIs that have components on environmental auditing. | By end of 2007 | WGEA Secretariat |
| | | SAIs with a fellowship program |

2.5.3 Concurrent, joint, and co-ordinated audits

Goal

To increase the number of concurrent, joint, or co-ordinated environmental audits by SAIs.

Rationale

Part of the WGEA's mission is to encourage SAIs to undertake concurrent, joint, or co-ordinated audits where possible, whether in relation to the auditing of commitments from the Johannesburg World Summit or commitments under other international agreements, particularly those related to the WGEA themes of water and waste. During the 2002–04 work period, the WGEA has been working to identify potential topic areas for collaboration, based on the long-term audit plans of SAIs. For the 2005–07 period, an objective is to have interested SAIs participate in concurrent, joint, or co-ordinated audits. The WGEA Steering Committee can help facilitate the achievement of this goal by preparing a long-term plan to encourage the production of such audits.

Many SAIs, especially those from Europe, have gained considerable experience in undertaking concurrent, joint, and co-ordinated audits through the planning, examination, and reporting phases of the audit cycle. It is important to capture and share these experiences. It is proposed that a working group document on lessons learned on planning and conducting such audits be prepared and circulated within the membership. SAIs also face challenges when preparing a joint report; therefore, it is proposed that this report capture lessons learned in reporting the findings from concurrent, joint, and co-ordinated audits.

Activities

| Actions (with targets if applicable) | Milestone/ completion date | Responsibility |
|---|---|-------------------------|
| | | Accountability |
| 2.5.3 (a) The WGEA Steering Committee is to prepare a long-term plan for how concurrent, joint, or co-ordinated audits could take place. | By the time of the Assembly meeting in 2005 | WGEA Steering Committee |
| | | WGEA Assembly |
| 2.5.3. (b) Prepare and publish a WGEA report capturing lessons learned and experiences in planning and conducting concurrent, joint, and co-ordinated audits. reporting the findings from concurrent, joint, and co-ordinated audits. | To be determined | SAI of Netherlands |
| | To be determined | SAI of Poland |

2.5.4 Strengthen communication

Goal

To increase communication of WGEA activities.

Rationale

Of foremost importance to the WGEA is communication of WGEA activities among members of the Working Group, the INTOSAI community, other international organizations, and the public. To strengthen communication of WGEA activities, the WGEA Assembly proposed, in Warsaw, Poland, June 2003, to create an ad hoc sub-committee and to produce a communication plan.

The ad hoc sub-committee members are Canada, Estonia, the Netherlands, New Zealand, Norway, South Africa, United Kingdom, and the United States. The SAI of United States agreed at the WGEA meeting in Brazil, June 2004 to become the chair of the sub-committee.

The SAI of Canada produced a first draft of the communication plan, which was sent to the sub-committee members and discussed at the Steering Committee meeting held in Peru, February 2004 and at the WGEA meeting in Brazil, June 2004.

The Communication Plan 2005–07 has been adapted to take into account the changes proposed to the WGEA Work Plan 2005–07 proposed in Brazil, June 2004. The communication plan is a living document that will be reviewed and adjusted against changes to be made to the Work Plan 2005–07.

Each of the goals of this work plan contributes to communication efforts in different ways. However, there are specific means by which these objectives are achieved: analysis of a WGEA survey distributed to the INTOSAI community; publication of the WGEA newsletter *Greenlines*, continual updates and improvements to the WGEA Web site and use of information technology, and communication with regional working groups on environmental auditing.

The WGEA has conducted four surveys — in 1992, 1996, 2000, and 2003. The purpose of the surveys and their findings was to stimulate and support SAIs in developing and improving their role in the field of environmental auditing. Results of the surveys have been instrumental in developing the WGEA work plans and serving the needs of INTOSAI members. Information obtained through these surveys includes countries' environmental audit reports, barriers to environmental auditing, and the types of auditing carried out by SAIs. The next survey is expected to be conducted in 2006.

Greenlines is a resource that updates the members of the WGEA on the status of their activities and other developments in environmental auditing. It also provides a summary of the current activities and initiatives of the Working Group for the members of the broader INTOSAI community and the general public. This newsletter will be produced at least twice a year and will offer a new section for articles from SAIs.

The WGEA Web site is the clearinghouse for all the activities and publications of the Working Group. While it has many useful features, a number of improvements would help strengthen its impact. For example, more audits completed by SAIs need to be made accessible in portable document format (PDF), more information on the publications and activities of the Regional Working Groups on Environmental Auditing could be made available, and additional sections of the Web site could be accessible in the other official languages of INTOSAI. Therefore, early in the 2005–07 period, members of the Steering Committee need to discuss the specific updates that are the most important or urgent to address—through consultation with the WGEA Assembly. Those new features identified will be implemented by the Secretariat, with the participation of SAIs for the production of content.

Information technology can also be used to increase the number of auditors aware of documents produced by the WGEA. It can also be used to reduce the cost of mailing of documents to INTOSAI and WGEA members. The WGEA proposes to explore the use of new information technology for distributing and exchanging information on environmental auditing for and among INTOSAI and WGEA members.

Within INTOSAI there are seven regional organizations of supreme audit institutions: Africa (AFROSAI), the Arabic countries (ARABOSAI), Asia (ASOSAI), Caribbean (CAROSAI), Europe (EUROSAI), Latin American and Caribbean (OLACEFS), and the South Pacific (SPASAI). A Regional Working Group on Environmental Auditing (RWGEA) has been established in six of the seven INTOSAI regions, with only the CAROSAI region lacking an environmental working group. Because these regions independently establish their own goals and strategies, the WGEA aims to assist in establishing coherency between them. The ways in which this coherency and co-operation is facilitated include invitations to the head of each RWGEA to give an update on their activities at all WGEA Steering Committee and Assembly meetings and to get updated on the work of the WGEA, visits by the Associate Chair of the INTOSAI WGEA to other regions, and the addition of links to the RWGEA sites and to the WGEA's Web site.

Some CAROSAI members have expressed an interest in forming a regional working group on environmental auditing. Therefore, another objective of the INTOSAI WGEA is to explore, with CAROSAI, the possibility of creating a RWGEA in the region.

Activities

| Actions (with targets and indicators if applicable) | Milestone/ completion date | Responsibility |
|--|---|--|
| | | Accountability |
| 2.5.4 (a) Implement Communication Plan 2005-07 | To be determined | WGEA Secretariat/Sub-Committee SAI of United States to chair the Sub-committee Sub-Committee members: Canada, Estonia, New Zealand, the Netherlands, Norway, South Africa, United Kingdom, and United States |
| 2.5.4 (b) Prepare and distribute 5 th WGEA survey. | In 2006 | WGEA Secretariat |
| | | WGEA Steering Committee |
| 2.5.4 (c) Publish the <i>Greenlines</i> newsletter twice yearly, including a new section with articles produced by SAIs. | Twice in 2005, twice in 2006, and twice in 2007 | WGEA Secretariat-SAIs |
| | | Communication Committee/Steering Committee |
| 2.5.4 (d) Improve Web site. | On an ongoing basis | WGEA Secretariat/WGEA |
| | | Steering Committee |
| 2.5.4 (e) Explore the use of information technology for distributing and exchanging information on environmental auditing. | To be determined | WGEA Secretariat |
| | | WGEA Steering Committee and Assembly |
| 2.5.4 (f) Chair of the WGEA to visit two RWGEAs, including the ASOSAI RWGEA. | To be determined | WGEA Secretariat |
| 2.5.4 (g) Explore, with CAROSAI, the possibility of creating a RWGEA. | To be determined | SAI of Canada |

2.5.5 Increase co-operation with external organizations

Goal

To increase co-operation between the WGEA and other international organizations.

Rationale

Liaison with international organizations, such as the World Bank and the United Nations Program on the Environment (UNEP), is an important component of this WGEA goal. It provides an opportunity to discuss the work of the WGEA and its membership and to exchange information and tools. The liaison should also be used to share information on SAIs' work on environment auditing. In addition to visits by the Secretariat of these organizations, their representatives will be invited to attend the annual WGEA Assembly meetings and associated WGEA workshops and seminars.

Activities

| Actions (with targets if applicable) | Milestone/ completion date | Responsibility |
|--|--|-------------------------|
| | | Accountability |
| 2.5.5 (a) Arrange one meeting with the World Bank and other selected international organizations like the United Nations Environment Program. Communicate the results of these meetings with the WGEA members and INTOSAI Governing Board. | By end of 2005 | WGEA Secretariat |
| | | WGEA Steering Committee |
| 2.5.5 (b) Invite representative(s) of the UNEP, the World Bank, and other international organizations specialized in the environment to the annual WGEA Assembly meeting and workshop. | 2005, 2006, and 2007 meetings | WGEA Secretariat |
| | | WGEA Steering Committee |
| 2.5.5 (c) The WGEA Chair is to maintain liaison with and promote opportunities for collaboration with UN agencies, including the UN Commission for Sustainable Development (CSD) and the UNEP. Meeting should be held at least once in 2005, 2006, and 2007 with the CSD. At least one meeting should be held with a UN regional economic forum. | Three meetings with CSD by end of 2007 (one a year) One meeting with a regional economic forum by end of 2006 | WGEA Secretariat |
| | | WGEA Steering Committee |

2.5.6 Explore external funding for the WGEA

Goal

To explore the potential for funding for the WGEA activities and INTOSAI Regional Working Groups on Environmental Auditing (RWGEA).

Rationale

The costs of WGEA business are substantial – from hosting and attending meetings, authoring and translating papers, and acting as Chair and Secretariat of the organization. While many SAIs contribute to this effort, the burden is not shared equally. Moreover, the future costs of maintaining the WGEA are expected to grow due to such factors as an increase in the number of members, expansion of guidance documents (e.g. Biodiversity paper, 2007 Summary

paper), and enhanced communication activities. At the same time, some SAIs already face financial constraints on their ability to support and participate in WGEA activities.

The work of SAIs and the WGEA is of potential interest to many external international organizations, such as international financial institutions and UN agencies. They share an interest in some of our high-level goals (such as improved governance and accountability) as well as some of our specific products (such as training and capacity development). It is anticipated that funding from such organizations could be available to support selected WGEA activities.

Additional long-term resources would allow the WGEA, for example, to hold international seminars or workshops invite specialists or subject matter experts to meetings, translate WGEA and INTOSAI documents in multiple languages, produce additional guidance papers, and assist developing SAIs to attend events.

During the 2004–07 work period, it is proposed that the WGEA Steering Committee prepare a business case for external funding, contact possible donors, and identify administrative requirements that would need to be in place to accept external resources, while maintaining the WGEA independence such as appointing a treasurer and developing business rules for accepting and dispersing funds.

Activities

| Actions (with targets and indicators if applicable) | Milestone/ completion date | Responsibility |
|--|--------------------------------------|--|
| | | Accountability |
| 2.5.6 (a) Prepare business case for a WGEA funding mechanism, including the rules to maintain the WGEA independence. | Before WGEA Assembly meeting in 2005 | WGEA secretariat/WGEA Steering Committee |
| | | WGEA Assembly |
| 2.5.6 (b) Identify, contact, and meet with potential donors to determine funding opportunities and constraints. | By end of 2006 | WGEA Secretariat /Steering Committee |
| | | WGEA Steering Committee |

3. Work plan review and adjustment

Because strategic plans are living documents, and in keeping with good accountability procedures, WGEA work plans will be reviewed on annual basis, with corrective action taken where required. Beginning with the 2005–07 Work Plan, the first review will take place at the end of 2005 in order that adjustments can be incorporated into year two of the work plan (2006–07). The next annual review would take place at the end of 2006 so that adjustments can be incorporated into the last year of the 2005–07 Work Plan as well as incorporated into the subsequent work plan (2008–10).

The annual review of progress against work plan commitments will be carried out by the WGEA Secretariat, presented in the Chair's Progress Report and submitted to the WGEA Steering Committee. The review will assess the extent to which the commitments (and targets if applicable) have been met, with a focus on identifying any variances. The review will also indicate if the activities of the Working Group have been, or will likely be, completed by the milestones. If necessary, the review may also comment on the extent to which the goals, mandate, mission, and vision of the WGEA remain applicable. Where required, the progress report will include suggested revisions to the commitments, targets, milestones, and any other section of the work plan.

Should adjustments to the work plan be required, an updated version should be distributed to the WGEA Assembly along with the progress report and a note indicating the specific changes made. If no changes are required to the work plan, then only the progress report should be distributed to the WGEA Assembly.

Appendix 1 — WGEA membership

| | | |
|------------------------|--------|---|
| Chair | Canada | Sheila Fraser |
| Associate Chair | Canada | Johanne Gélinas |
| Secretariat | Canada | John Reed; Liliane Cotnoir; and Sylvie McDonald |

Steering Committee:

| | | | |
|----------------|--------------------------------|----------------|----------------------|
| Austria | Franz Fiedler | Netherlands | Saskia J. Stuiveling |
| Brazil | Valmir Campelo | New Zealand | Kevin Brady |
| Canada | Sheila Fraser | Norway | Bjarne Mork Eidem |
| China | Li Jinhua | Poland | Mirosław Sekuła |
| Costa Rica | Luis Fernando Vargas Benavides | South Africa | Shauket A. Fakie |
| Czech Republic | Dušan Tešnar | United Kingdom | Sir John Bourn KCB |
| Egypt | Mohammed Gawdat Ahmet El-Malt | United States | David M. Walker |
| Jordan | Salem Al Khazaleh | Zimbabwe | Mildred Chiri |

Assembly:

| | | | |
|-------------|----------------------------|--------------|------------------------------------|
| Algeria | Abdelkader Benmarouf | Korea | Jeon Yun-Churl |
| Bangladesh | Muhammad Ahsan Ali Sarkar | Kuwait | Abdulaziz Sulaiman Al-Roumi |
| Bulgaria | Georgi Nikolov | Latvia | Raits Cernajs |
| Cameroon | Njiemoun Mama | Libya | Hosni Sadeg Wahishi |
| Chile | Gustavo Sciolla Avendano | Lithuania | Jonas Liaucius |
| Colombia | Antonio Hernandez Gamarra | Macedonia | Metodija Toshevski |
| Cyprus | Chrystalla Georghadji | Malta | Joseph G. Galea |
| Denmark | Henrik Otbo | Mongolia | Javzmaa Lkhamsuren |
| El Salvador | Rafael Hernán Contreras | Pakistan | Muhammad Yunis Khan |
| Estonia | Mihkel Oviir | Paraguay | Francisco Javier Galiano Morán |
| Ethiopia | Lemma Argaw | Peru | Genaro Matute Mejía |
| Georgia | Sulkhan Molashvili | Romania | Dan Drosu Saguna |
| Guyana | Swatantra Anand Goolsarran | Russia | Sergey Vadimovich Stepashin |
| Iceland | Sigurdur Thordarson | Saudi Arabia | Osama Jaffar Faquih |
| India | Vijayendra Nath Kaul | Sri Lanka | Sarath Chandrasiri Mayadunne |
| Indonesia | Satrio Budihardjo Joedono | Turkey | Mehmet Damar |
| Iran | Seyed Kazem Mirvalad | Ukraine | Valentyn Kostiantynovych Symonenko |
| Kazakhstan | Zhaksybek Kulekeyev | | |

Appendix 2 — Work plan activities²

| Actions | Responsibility | Accountability |
|----------------|----------------|----------------|
| By end of 2005 | | |
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| By end of 2006 | | |
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| By end of 2007 | | |
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² This template will be completed when the SAIs responsible for implementing the actions have defined their strategic plan of implementation in more detail. This will occur after the first WGEA Steering Committee meeting in April 2005.