



**INTOSAI**  
Working Group on  
Environmental Auditing

# ***2008–10 Work Plan***

***INTOSAI—Working Group on  
Environmental Auditing***

November 2007



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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
CREFIAF	Conseil Régional de Formation des ISC Africaines Francophones
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
IEA	International Environmental Agreement
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



# Introduction

Over the past fifteen 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 past decade, more than 2,000 environmental audits have been conducted, encompassing all types of audit: regularity (financial and compliance) and performance.

To guide its efforts, the WGEA prepares a work plan every three years, according to established INTOSAI procedures. These work plans are approved by the members of INTOSAI at the triennial INTOSAI Congress.

This work plan sets out the vision, mandate, goals, and proposed actions of the INTOSAI Working Group on Environmental Auditing (WGEA) for 2008–10. It has been developed by the WGEA Chair and Secretariat (The Office of the Auditor General of Canada), drawing on the results of the Fifth Survey on Environmental Auditing, and in consultation with the WGEA Steering Committee. The work plan was unanimously adopted by the WGEA at its Eleventh Meeting, held in June 2007 in Arusha, Tanzania. The goals and activities included in this work plan are intended to respond to the range of needs of SAIs, recognizing their respective levels of development.

The following section includes background on INTOSAI as well as the WGEA's structure, past accomplishments, and long-term vision.

## Background

### The International Organization of Supreme Audit Institutions (INTOSAI)

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.

In 2004, INTOSAI adopted its 2005–10 Strategic Plan, which 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 also has a number of committees to work on special subjects, such as auditing standards, and a number of working groups dedicated to innovative subjects, such as

environmental auditing. WGEA work and activities fit with and support these goals, and is aligned with Goal Three in particular.

Within INTOSAI, there are seven regional organizations of SAIs:

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

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

## **The INTOSAI Working Group on Environmental Auditing (WGEA)**

The INTOSAI WGEA was formed 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 will become the new Chair and Secretariat in November 2007 at the XIX INCOSAI in Mexico City.

The WGEA membership started out with 12 countries, and it now has 62, which makes it the largest INTOSAI working group. Six of seven INTOSAI regions—AFROSAI, ARABOSAI, ASOSAI, EUROSAI, SPASAI, and OLACEFS—have established regional working groups or committees on environmental auditing (RWGEA). 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 twenty-one members, including the Coordinators of the Regional WGEAs. In contrast, at full WGEA meetings, the emphasis is on information exchange and learning. Formal Terms of Reference for the WGEA and the Steering Committee were adopted at the ninth meeting of the WGEA (WG9) in Brasilia, Brazil in 2004.

## **Overview of past WGEA accomplishments**

The WGEA has achieved a lot since it was established some 15 years ago. By the end of 2007, it had

- formed RWGEAs in six of the seven INTOSAI regions;
- increased the number of WGEA members to five times the previous membership;
- developed guidance papers and studies on environmental auditing:
  - **The basics.** *Guidance on Conducting Audits of Activities with an Environmental Perspective, Environmental Audit and Regularity Auditing, The Audit of*



*International Environmental Accords, and Evolution and Trends in Environmental Auditing*

- **Sustainable development.** *Sustainable Development: The Role of Supreme Audit Institutions and The World Summit on Sustainable Development: An Audit Guide for Supreme Audit Institutions*
- **Specialized environmental topics.** *Towards Auditing Waste Management, Auditing Water Issues: Experiences of SAIs, Auditing Biodiversity: Guidance for Supreme Audit Institutions and Study on Natural Resources Accounting*
- **Cooperative Auditing.** *Cooperation between Supreme Audit Institutions: Tips and Examples for Cooperative Audits and How SAIs may Cooperate on the Audit of International Environmental Accords;*
- prepared, in conjunction with the INTOSAI Development Initiative (IDI), a two-week training course on environmental auditing and delivered this course in three INTOSAI regions;
- conducted five surveys on environmental auditing in the entire INTOSAI community;
- increased the profile of the WGEA with external international organizations, by participating at the World Summit on Sustainable Development (WSSD) and by developing relationships with the
  - United Nations Department of Economic and Social Affairs (DESA),
  - United Nations Environment Program (UNEP), and
  - the UN Commission for Sustainable Development (CSD);
- strengthened networks between SAIs, which facilitated the exchange of information, ideas, and experience;
- developed and maintained the WGEA website; and
- published the WGEA newsletter, *Greenlines* (electronically).

## **The WGEA's 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. Per its existing Terms of Reference, the WGEA has the mandate to

- help SAIs gain a better understanding of the specific environmental auditing issues,
- facilitate exchange of information and experiences among SAIs, and
- publish guidelines and other informative material.

During 2007, the Steering Committee developed a new long-term vision for the WGEA. It was adopted by the members of the WGEA at their Eleventh Meeting in Arusha, Tanzania:

*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 new 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 and services 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.*

## **Introducing the WGEA's 2008–10 Work Plan**

This work plan is designed to help the WGEA realize its vision and fulfill its mandate. For 2008–10, the WGEA has established five goals and associated actions, which are described in the following sections. 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, authoring drafts, and communicating with the Steering Committee and WGEA membership. 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.

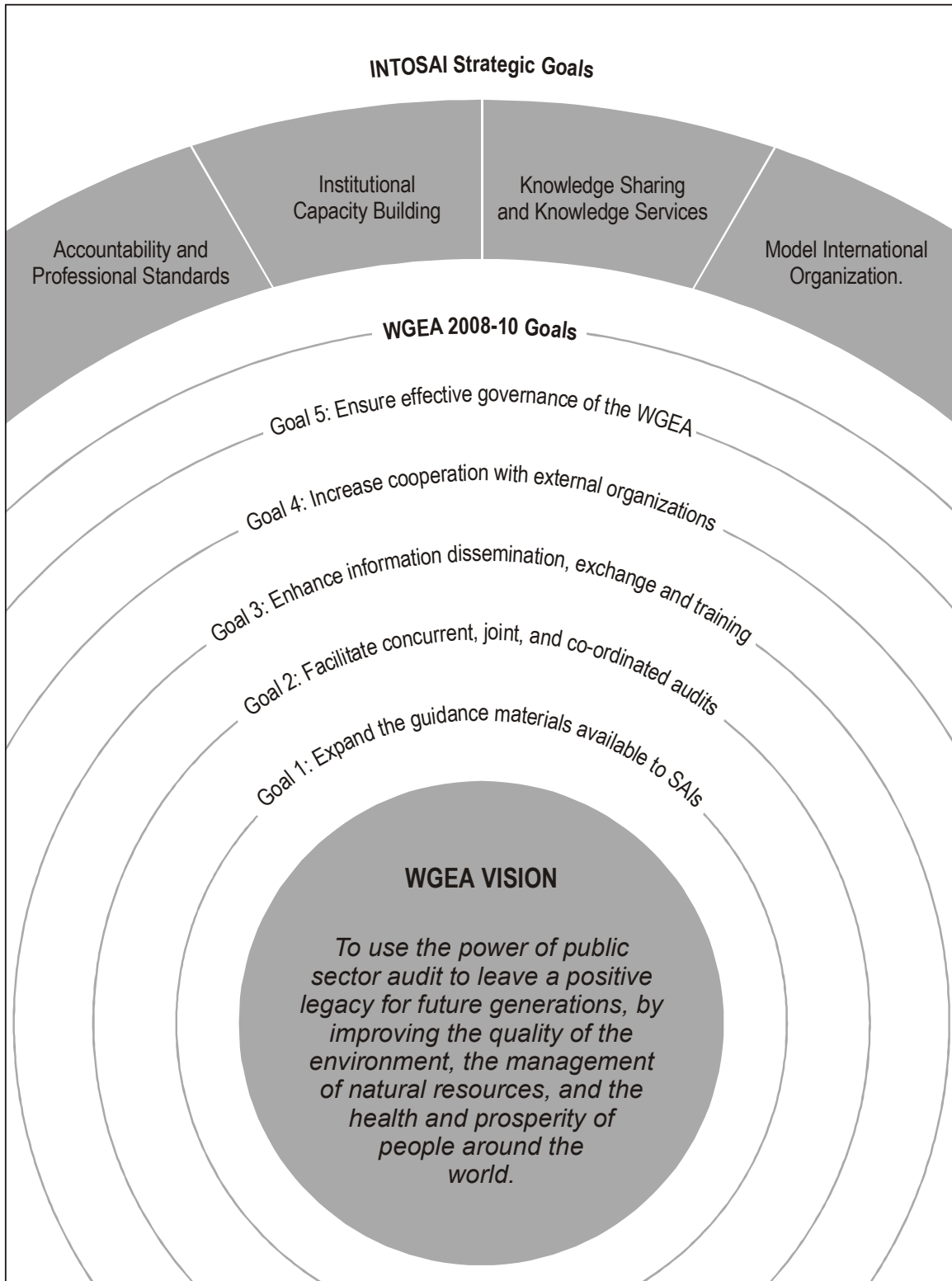
The following terms describe the various roles played by SAIs to achieve the proposed goals and actions found in the sections that follow:

- 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.

It has been customary in the past to adopt a “central theme” for each work plan period in order to focus the development of guidance materials and the conduct of environmental audits by SAIs. A central theme however does not preclude or restrict other topics of interest or proposed actions. Previous WGEA central themes have included water (1999–2001), waste (2002–04) and biodiversity (2005–07).

For 2008–10, the working group has adopted climate change as its central theme. Dealing with the causes and effects of climate change is arguably the most important environmental, social, economic and political challenge facing mankind today. Few countries are immune from its effects.

# Graphic Summary of WGEA Vision and Work Plan



# 2008–10 Goals and Actions

## Goal 1: Expand the guidance materials available to SAIs

### Goal

Expand the number and breadth of environmental auditing guidance materials available to SAIs.

### 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.

The term “guidance materials” is used broadly in this section, since the form of delivery 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 each topic set out below, the detailed content, scope and form of guidance materials will be developed by the project leader and subcommittee.

Three sets of guidance materials are included in this work plan.

**Climate change.** Through the United Nations Framework Convention of Climate Change (and its Kyoto Protocol), governments around the world are dedicating significant human and financial resources to combat this global threat. This guidance will focus on a variety of topics ranging from mitigation (reduction) of greenhouse gas emissions through to adaptation to the impacts of climate change. The guidance may also include a section on the special needs of developing countries.

**Sustainable energy.** The production of energy from its many conventional and alternative sources, its transformation into useable forms, and its delivery to the end-user affects economies, geo-politics and social systems. It also affects the quality of the environment and contributes to climate change. This guidance will focus on auditing government efforts in relation to the responsible development and use of energy from conventional sources (e.g. clean technologies) as well as to the research, development and deployment of renewable and alternative energy sources (and related technologies) such as hydro, solar, wind, thermal, and biomass.

**Management of natural resources.** In many countries, the improper or unsustainable exploitation of natural resources, including forests, minerals, and fisheries, can cause significant environmental degradation, social disruption and economic loss. Adoption of best management practices and effective government oversight of natural resource development is therefore important. This guidance will focus on three large resource sectors - mining, fisheries, and forestry – and will cover a range of management and public policy tools used by governments (from physical planning to management plans to international environmental agreements). The guidance will be prepared on a sector by sector basis, with each sector being led by a different SAI.

One other project is adopted under this goal in relation to natural resources. In 1998, the WGEA published its *Study on Natural Resources Accounting*. According to this document, natural resource accounting is the compilation, within an accounting framework, of data relating to natural resources which are organised in terms of stocks and flows. Interest in this topic is re-emerging among some SAIs and other organizations. During 2008–10, the 1998 study will be reviewed in light of recent developments, to determine whether it requires an update and/or could form the basis of a future work action.

### Proposed Actions

Actions	Timing	Responsibility
<p>2.1 (a) Prepare guidance materials on auditing the government's management of climate change.</p> <p>Possible sub-topics include:</p> <ul style="list-style-type: none"> <li>• background information, such as sources of GHG emissions, related international environmental agreements, and domestic programs;</li> <li>• mitigation of GHG emissions, including emissions trading systems;</li> <li>• adaptation to the impact of climate change;</li> <li>• special needs of developing countries; and</li> <li>• measurement, verification, and reporting.</li> </ul>	2010	<p><b>Lead:</b> Norway</p> <p><b>Subcommittee:</b> Australia, Austria, Brazil, Canada, China, Indonesia, Poland, Russian Federation, South Africa, United Kingdom, United States, Zambia and Zimbabwe</p>

Actions	Timing	Responsibility
<p>2.1 (b) Prepare guidance materials on auditing government efforts related to sustainable energy. Possible sub-topics include:</p> <ul style="list-style-type: none"> <li>• background information on conventional and alternative energy sources;</li> <li>• national policies and strategies;</li> <li>• measures to promote energy conservation, efficiency and clean technologies;</li> <li>• financial assistance to energy producers and users; and</li> <li>• research and development of alternative and renewable energy sources.</li> </ul>	2010	<p><b>Lead:</b> Czech Republic  <b>Subcommittee:</b> Australia, China, Norway, Poland, United Kingdom and Zimbabwe [India], [Kuwait], [Vietnam]</p>
<p>2.1 (c) Prepare guidance materials on auditing the government's management of natural resources and the related impact on the environment for the following sectors:</p> <ul style="list-style-type: none"> <li>• Forests (including deforestation);</li> <li>• Minerals and mining; and</li> <li>• Fisheries.</li> </ul> <p>Possible sub-topics include:</p> <ul style="list-style-type: none"> <li>• background information on the various sectors and associated environmental issues, unsustainable development practices, related international environmental agreements; and</li> <li>• public policy tools used by governments, such as physical land-use planning, resource management plans, regulatory programs, and private sector oversight.</li> </ul>	2010	<p><b>Forests:</b>  <b>Lead:</b> Indonesia  <b>Subcommittee:</b> Bahamas, Bhutan, Brazil, Cameroon, Estonia, Ethiopia, Kenya, Lesotho, Malaysia, Mexico, South Africa, Uganda and Zimbabwe</p> <p><b>Minerals and Mining:</b>  <b>Lead:</b> Tanzania  <b>Subcommittee:</b> China, Ethiopia, Mexico, Mongolia, South Africa and Uganda</p> <p><b>Fisheries:</b>  <b>Lead:</b> South Africa  <b>Subcommittee:</b> Bahamas, Botswana, Canada, Mexico, Netherlands, New Zealand and Norway</p>
<p>2.1 (d) Undertake a structured review of the existing document, <i>Study on Natural Resources Accounting</i>, to assess the need and opportunity to update its content for future use.</p>	2010	<p><b>Lead:</b> USA  <b>Subcommittee:</b> Steering Committee, Uganda</p>

## Goal 2: Facilitate concurrent, joint, and coordinated audits

### Goal

Facilitate concurrent, joint, or coordinated environmental audits by SAIs, at global and regional levels.

### Rationale

INTOSAI, and the WGEA encourage SAIs to undertake concurrent, joint, or coordinated audits. Two WGEA guidance papers have been prepared on this topic in the past.

To date, most of the cooperative work has taken place at a regional level. Many SAIs, especially those from Europe, have gained considerable experience through concurrent, joint, and coordinated audits—in the planning, examination, and reporting phases of the audit cycle. These experiences and the lessons learned have been included in the 2007 paper, *Cooperation Between SAIs: Tips and Examples for Cooperative Audits*, which was jointly prepared by the SAIs of the Netherlands and Poland. Cooperative audit work is also occurring in Latin America, Asia, and Africa.

During 2008–10, each of the six RWGEAs is encouraged to design and conduct a coordinated audit (or audits) at the regional level. Such audits would address regional issues, such as waste management, deforestation, water management, or nature protection. SAIs that have experience with cooperative audits will be encouraged to support these regional efforts, perhaps through a “twinning” arrangement. The Coordinator of the Regional Working Group on Environmental Auditing will encourage such efforts with the Audit Coordinator to be selected by the participating SAIs.

In addition, SAIs from a number of regions have agreed to carry out a coordinated audit on the topic of climate change. The participating SAIs will define the specific model of cooperation and detailed audit scope and project elements. The project may also include participants from external organizations, such as convention offices, UN agencies or multilateral development banks.

### 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 2008–10 work plan period	<b>Lead:</b> Regional coordinators. <b>Audit Coordinator:</b> To be determined <b>Participating SAIs in each Region:</b> To be determined

Actions	Timing	Responsibility
2.2 (b) Design and carry out a multi-region concurrent (parallel) or coordinated audit (or series of audits) of climate change. Participating SAIs to define the model of cooperation, audit scope and project elements.	Within the 2008–10 work plan period	<b>Audit Coordinator:</b> Canada <b>Participating SAIs:</b> Australia, Austria, Brazil, Canada, Estonia, Greece, Indonesia, Norway, Poland, South Africa, United States and United Kingdom

### Goal 3: Enhance information dissemination, exchange, and training

#### Goal

Maintain and enhance the dissemination and exchange up-to-date information on, and training in, the techniques of environmental auditing among SAIs.

#### Rationale

Building the capacity of SAIs to conduct environmental audits, through the exchange of information and training, is a core activity of the WGEA.

WGEA meetings are a key way for SAIs to exchange information, build capacity, and network with other SAIs and with external organizations. At least one full WGEA meeting will be organized during the work plan period: WG12 to be hosted by the SAI of Qatar. WG13 may also occur during this period.

Regional WGEA (RWGEA) meetings are also important; the emphasis at these meetings is often 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 (see also Goal 5), each regional coordinator is encouraged to convene at least one meeting of its regional members during 2008–10.

To help disseminate globally important information consistently across regions, the WGEA will develop a training/exchange “module” on biodiversity, which will be delivered at planned regional meetings. It will build on the paper *Auditing Biodiversity: Guidance for Supreme Audit Institutions*, and be “regionalized” (the information adapted to the specific region) before being delivered. If necessary, subject matter experts and training specialists would be recruited to support regional delivery.

The WGEA-IDI Environmental Auditing Training Program that was developed in 2004 has been delivered once in Asia, once in Africa (English), and three times in Latin America (Spanish). During 2008-10, French-speaking African SAIs, under AFROSAI-F/CREFIAP, will



tailor and delivery this training (external funding for this purpose has been secured), with support from WGEA subject matter experts.

Effective communication both inside and outside the SAI community is a key priority for the WGEA. During the 2008–10 work plan period, the Communications subcommittee, led by the SAI of the USA, will coordinate and support communication activities as opportunities arise or are identified by the various project teams. These actions will take into account internal and external audiences and will be consistent with the cooperation strategy proposed under goal 4. *Greenlines* will remain a key vehicle for information dissemination.

Several actions are planned for the WGEA website. During the previous work plan period, two new web pages—“Focus on Water” and “Focus on Waste”—were developed to ensure that the topics were “kept alive.” These web pages have demonstrated their value, by making existing and new information broadly accessible. During the 2008–10 work plan period, similar web pages will be developed for the guidance papers *Auditing Biodiversity: Guidance for Supreme Audit Institutions* and *Cooperation Between SAIs: Tips and Examples for Cooperative Audits*. In addition, a new web page containing the ‘Frequently Asked Questions’ that appear in the document *Evolution and Trends in Environmental Auditing* will be created. Finally, the chair will explore existing and emerging IT technology in order to identify ways to enhance the website and further facilitate exchange and dissemination of information.

The SAI of Estonia will lead the sixth survey on environmental auditing and will be examining ways to shorten and expedite it. During the 2005–07 work plan period, it was hoped that a collection of SAIs’ environmental audits, used to populate the Environmental Audits Worldwide database on the WGEA website, would be produced annually—instead of the current practice of producing the collection every three years, at the same time at the surveys. The WGEA will start to produce the collection annually in 2008.

### Proposed Actions

Actions	Timing	Responsibility
2.3 (a) Organize WG12 and WG13	WG12— January 2009 WG13—June 2010	<b>Lead:</b> Estonia
2.3 (b) Develop a training “module” on the topic of biodiversity for delivery and dissemination at planned meetings of the regional working groups on environmental auditing. Regional coordinators are encouraged to convene at least one meeting of the regional members during 2008–10.	Development of module in 2008  Delivery in regions during 2009-2010	<b>Co-Leads:</b> Brazil and Canada <b>Subcommittee:</b> Regional Coordinators

Actions	Timing	Responsibility
2.3 (c) Develop new web pages for the topics of biodiversity and cooperation between SAIs (similar to the current Focus on Water and Focus on Waste pages) and for Frequently Asked Questions	2009	<b>Lead—Biodiversity:</b> Brazil and Canada  <b>Lead—Cooperation:</b> Netherlands and Poland  <b>Web support:</b> Estonia
2.3 (d) Adapt and deliver the WGEA-IDI environmental auditing training course for French-speaking SAIs within AFROSAI-F/CREFI AF.	2010	<b>Lead:</b> Cameroon <b>Subcommittee:</b> Canada and Estonia
2.3(e) Continue publishing the <i>Greenlines</i> newsletter twice yearly.	Twice per year	<b>Lead:</b> USA <b>Subcommittee:</b> Canada, Estonia and South Africa
2.3 (f) Identify and subsequently implement agreed enhancements to the WGEA Web-site.	2008–09	<b>Co-Leads:</b> Canada and Estonia <b>Subcommittee:</b> Steering Committee
2.3 (g) Undertake the sixth survey on environmental auditing.	2009	<b>Lead:</b> Estonia
2.3 (h) Provide for the annual collection of environmental audits worldwide (to populate the Website).	Beginning 2008	<b>Lead:</b> Estonia

## Goal 4: Increase cooperation between the WGEA and international organizations

### Goal

Increase cooperation between the WGEA and other international organizations.

### Rationale

In recent 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 Program (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.

These activities have taken place without an overall strategy for building relations with external organizations. While the principle of building relations remains important, there is also a need for a formal cooperation strategy to

- identify our outreach objectives and the external organizations that are most important to us,
- guide and target our communication activities with these organizations,
- determine the roles and responsibilities of the WGEA membership, and
- consider means to strengthen to role of regional WGEAs.

Moreover, because of the linkage between the audit of International Environmental Agreements (IEAs) and the potential to build relations with UN Convention Offices in particular, the Environmental Audits Worldwide database will be analysed to identify those audits that have explicitly adopted IEAs as criteria. A new Website section on IEAs will be considered as means of making this information available.

## Proposed Actions

Actions	Timing	Responsibility
2.4 (a) Develop a formal cooperation strategy with external organizations to provide on-going communication and outreach.	2008— development 2008–15— implementation	<b>Lead:</b> Estonia <b>Support:</b> Canada and Poland
2.4 (b) Undertake analysis of the Environmental Audits World-Wide database with a view to identifying audits that have included an International Environmental Agreement as explicit audit criteria. Based on this, consider benefits of establishing a special website section on International Environmental Accords.	2008	<b>Lead:</b> Canada

## Goal 5: Ensure Ongoing and Effective Governance of the WGEA

### Goal

Identify and put governance practices and organizational structures in place, to ensure the ongoing and effective functioning of the WGEA.

### Rationale

The WGEA has existed for almost 15 years; during that time, it has achieved considerable success and undergone many changes. Membership in the WGEA has grown dramatically in the past six years, and new roles and responsibilities have been established through the formation of the Steering Committee. Regional working groups exist in six INTOSAI regions—the level of activity and support provided by the regional coordinators varies considerably.

In the process of developing a long term vision for the WGEA, and in the spirit of continuous improvement, the steering committee has identified a number of ways to strengthen achievement of our vision and goals and to ensure the effective future functioning of the WGEA, including by

- encouraging the participation and contribution of all WGEA members in the development of products and delivery of services,
- strengthening the roles and activities of regional working groups,
- clarifying the roles and responsibilities of
  - o the Chair and Secretariat,
  - o the Steering Committee,
  - o the WGEA Assembly, and
  - o regional working group coordinators and members.
- rationalizing the timing and content of WGEA, steering committee, and regional working group meetings.

Implementing these ideas will require further consideration and discussion by WGEA members, with final decisions being formally recorded in revised WGEA Terms of Reference.

### Proposed Actions

Actions	Timing	Responsibility
2.5 (a) Update and approve the WGEA Terms of Reference to clarify the roles and expectations of the Steering Committee, the WGEA, and the RWGEAs and their members.	2009 (at WG12)	<b>Lead:</b> Estonia <b>Subcommittee:</b> Steering Committee

# Appendix 1

## WGEA membership (as of 1 October 2007)

### Chair (Canada)

Sheila Fraser

### Secretariat (Canada)

John Reed

Carolle Mathieu

Vivien Lo

Sylvie McDonald

Anne Charron

### Steering Committee:

Austria

Brazil

Cameroon

Canada

China

Czech Republic

Egypt

Estonia

Fiji

Indonesia

Jordan

Netherlands

New Zealand

Norway

Peru

Poland

South Africa

Sri Lanka

United Kingdom

United States

Zimbabwe

### Assembly:

Algeria

Australia

Austria

Bangladesh

Brazil

Bulgaria

Cameroon

Canada

Chile

China

Colombia

Costa Rica

Cyprus

Czech Republic

Egypt

El Salvador

Estonia

Ethiopia

Fiji

Georgia

Greece

Guyana

Iceland

India

Indonesia

Iran

Jordan

Kazakhstan

Korea

Kuwait

Latvia

Lesotho

Libya

Liechtenstein

Lithuania

Macedonia

Malta

Mexico

Mongolia

Netherlands

New Zealand

Norway

Pakistan

Paraguay

Peru

Poland

Romania

Russian Federation

Saudi Arabia

Slovak

Slovenia

South Africa

Sri Lanka

Thailand

Tonga

Turkey

Turks and Caicos Islands

Uganda

Ukraine

United Kingdom

United States

Zimbabwe