INTOSAI WGEA WORK PLAN 2017-2019

Key to progress indicator colours

|  |  |
| --- | --- |
|  | Initiatives / projects on schedule |
|  | Initiatives / projects behind schedule |
|  | Serious difficulties being experienced – Internal factors |
|  | Serious difficulties being experienced – External factors (beyond the control of the WG) |
|  | Not yet scheduled to start |
|  | Initiatives / projects completed |

**REPORTING DASHBOARD – INTOSAI WORKING GROUP ON ENVIRONMENTAL AUDITING (WGEA)**

**GOALS REVIEW REPORT**

| **Strategic Objectives**  (as per SP 2017-19) | **Strategies & initiatives**  (as per SP 2017-22) | **Performance**  **indicator[[1]](#footnote-1)** | **Action items[[2]](#footnote-2)**  **and other comment** |
| --- | --- | --- | --- |
| S.O.1  Develop and maintain expertise in the various fields of public-sector auditing and help to provide content to the INTOSAI Framework for Professional Pronouncements. | Postponed Initiatives on ISSAI 5130 Review  Due to recent development of the issues and ongoing audits related to the topics, INTOSAI WGEA planned to postpone the finalization of the revised document until 2019. |  | Review of ISSAI 5130 Document |
| S.O.2  Enable wide exchange of knowledge and experience among INTOSAI members. | Developing Audit Guidance: 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.  . | 4 (four) published documents on audit guidelines by 2019:   * Climate Change: Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries (**USA**) * Auditing Agriculture and Food Production: Guidance for SAIs (**Cameroon**) * Auditing Land organization and soil quality management - Combating desertification: Guidance for SAIs (**Pakistan**) * Delivering the 2030 Agenda (Sustainable Development Goals) through Environmental Auditing (**Brazil, Canada, Indonesia**) | * **April 2017**   Submission of project plan to Secretariat   * **Sept 2017**   Approval of project plan by SC Members at WGEA SC Meeting   * **Des 2017**   Elaborated table of contents to be submitted to Secretariat   * **Mid 2018**   Presentation of draft projects by project leaders at WGEA Assembly Meeting   * **Nov 2018**   Final draft to be approved by SC Members at WGEA SC Meeting   * **Sept 2019**   Approval of project output at WGEA Assembly Meeting |
| Preparing research projects: Under “research project”, WGEA exposes a relatively short study with a suggested length of 20-30 pages including:   * introducing the relevance of the topic and giving general aspects of the topic; * giving hints to best practice governance, resources etc; * sharing the audit related work done in the respective field. | 4 (four) published documents on the planned research projects by 2019:   * Visibility on Environmental Auditing (Communication) (**ECA**) * Environmental Health (focus on Air Pollution) (**Philippines**) * Greening Cities (**Czech Rep.**) * Water Sanitation (Waste Water) (**Morocco**) | * **April 2017**   Submission of project plan to Secretariat   * **Sept 2017**   Approval of project plan by SC Members at WGEA SC Meeting   * **Des 2017**   Elaborated table of contents to be submitted to Secretariat   * **Mid 2018**   Presentation of draft projects by project leaders at WGEA Assembly Meeting   * **Nov 2018**   Final draft to be approved by SC Members at WGEA SC Meeting   * **Sept 2019**   Approval of project output at WGEA Assembly Meeting |
| Dissemination of knowledge and experiences on environmental audit issues among WGEA members | * Annual training on Environmental Audit (3 trainings in 3 years) to be held in iCED, Jaipur, India * Annual Forestry Audit Training (3 trainings in 3 years) to be held in Jakarta * 1 Massively Open Online Course (MOOC) on waste management (**Estonia**) * 1 Training Tool Kit on Greening SAIs (**ECA**) * 1 Training Tool Kit on Environmental Data (**India**) * 6 *Greenlines* newsletter in 3 years (**USA**) * Updated WGEA website * 1 Report on 9th Survey on Environmental Auditing (**Secretariat**) * Annual audit collection uploaded on website (3 times in 3 years) (**Secretariat**) | * Provide training on environmental auditing in the global training facility annually (**November 2017, 2018, 2019**). * Provide training on forestry auditing (**September 2017, 2018, 2019**) * Develop Training Tool by creating an e-learning course (MOOC) on relevant topics (**same as above timelines for development of audit guidance and research projects**) * Develop Training Tool / Pilot Project on: Greening the SAIs (**same as above timelines for development of audit guidance and research projects**) * Develop Training Tool on: Environmental Data: Resources and Option for SAIs (**same as above timelines for development of audit guidance and research projects**) * Publishing the Greenlines newsletter twice yearly (**January and August 2017, 2018, 2019**). * Maintain and enhance the WGEA website according to the needs of the working group. * Circulate the 9th survey on environmental auditing (**January 2018**), Publish the report (**November 2018**) * Calling for the annual collection of environmental audits worldwide (**January 2017, 2018, 2019**) |
| The WGEA encourages SAIs to undertake concurrent, joint, or co‑ordinated audits. Many SAIs have gained considerable experience through concurrent, joint, and coordinated audits, it is good to acknowledge that cooperative audit work is a growing trend and is occurring in all INTOSAI regions. An action first set in the previous work plan to encourage regions to design and carry out regional cooperative audit has worked well.  Most of the cooperative work has taken place at a regional level, but from the previous work periods WGEA has also a global experience – a coordinated audit of climate change was conducted among 14 SAIs around the world. | Indicators for regional cooperative audits are defined by each region respectively | * 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. * Encourage regions to have cooperative work (e.g. audits, training courses) and to disseminate existing WGEA guidance materials, research papers, training materials. |
|  | The Secretariat organize WGEA meetings to encourage exchange of knowledge and experience in addition to approvals of the working group’s project outputs. | * 2 WGEA Assembly Meetings * 2 WGEA SC Meetings * Indicators for regional meetings are defined by each region respectively | * Organize WGEA Assembly Meetings (**Mid 2018 and September 2019**) * Organize SC Meetings (**September 2017 and November 2018**) * Regional coordinators are encouraged to convene at least one meeting of the regional working group on environmental auditing during 2014-2016 and to deliver at least one training course (i.e. biodiversity, climate change, mining, forestry) at planned meetings. |
| S.O.3.  Working with the CBC, IDI, and other INTOSAI entities, facilitate continuous improvement of SAIs through knowledge sharing on the crosscutting lessons learned from the results of peer reviews and SAI PMF. | The WGEA encourages and support to strengthen cooperation with international organisations such as the United Nations Environment Programme (UNEP), United National Department of Economic and Social Affairs (UNDESA) as well as Convention on Biological Diversity (CBD). WGEA exchanges information and tools and share information on SAIs’ work on environment auditing. It is expected to continue with the good initiatives and search for new ones, i.e. invite external experts to working group meetings. | * Experts from international organizations invited to WGEA meetings as speakers * 1 Updated Guidance Material on Auditing Biodiversity * Communication to international organizations regarding INTOSAI WGEA publications. | * Update the INTOSAI WGEA 2007 Guidance Material on Auditing Biodiversity: Guidance for Supreme Audit Institutions – In Collaboration with CBD * Provide on-going communication and outreach with INTOSAI community as well as external organizations (e.g. introduce and distribute the INTOSAI WGEA publications, strengthen the continuous cooperation with the UNEP, UNDESA) * Search for and establish new partnerships |

1. In the case of single large projects / initiatives, the progress indicator could also be one of the following three progress statements: (i) the project has been initiated/come into existence (has been defined, planned , and resourced), (ii) the project is being implemented (and is on track, or behind schedule, in trouble – green or amber or red/Purple), and (iii) the project has delivered the main outcome (is either completed – black – or its outcome is functioning as intended / producing the results, e.g. a technical support function; maintain, monitor and enhance). Appropriate colour may be chosen as the background of the cell. [↑](#footnote-ref-1)
2. SP 2017-22, page 36, refers to the strategic objectives review to include “determining what actions and next steps are most needed to ensure continued progress towards each objective”. The progress achieved till date and the key items/next steps needed to ensure continued progress towards each objective and to manage risks may be indicated here. [↑](#footnote-ref-2)