|  |  |
| --- | --- |
|  | 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  |

KSC work plan 2017-2019

Key to progress indicator colours

**Report of the INTOSAI Working Group on Environmental Auditing**

 **Strategic objectives review report May 2019)**

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| --- | --- | --- | --- |
| **Strategic objective**(as per SP 2017-22) | **Strategies & initiatives** (as per SP 2017-22) | **Progress** **indicator**[[1]](#footnote-1) | **Action items[[2]](#footnote-2)****and other comment**  |
| Develop and maintain expertise in the various fields of public-sector auditing and help to provide content to the INTOSAI Framework for Professional Pronouncements. | Preparation of new INTOSAI products and product lines: The KSC, in collaboration with other INTOSAI entities, has work plans and milestones for development of new standards and guidance for consideration by the common forum, and other INTOSAI products during 2017–2022. The KSC works closely with other stakeholders to develop products for INTOSAI’s efforts to support the implementation where appropriate and contribute to the follow-up and review of the SDGs. | * 12 non-IFPP documents covering **4 research projects** on Visibility on Environmental Auditing, Environmental Health (focus on Air Pollution), Greening Cities, Water Sanitation; **4 audit guidelines** on Climate Change : Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries, Auditing Agriculture and Food Production, Auditing Land organization and soil quality management - Combating desertification, Delivering the 2030 Agenda (Sustainable Development Goals) through Environmental Auditing, **1 updating guidance** on auditing Biodiversity and **3 training tools** on Greening the SAIs, Environmental Data : Resources and Option for SAIs and MOOC on relevant topics to be developed by 2019
 | Progress to date1. Following the result of the 16th SC meeting held in October 2018 in Prague, project leaders have adjusted their project.
2. The revised projects have been circulated to INTOSAI members (exposure) for input from 15 March to 15 April 2019
3. Currently, the project leaders are adjusting their projects based on the input from INTOSAI Community

Action items/Key next items1. The final draft to be sent to Secretariat for QA certification process and final designing and lay outing
2. All projects will be endorsed at the 19th Assembly meeting in 6 – 9 august 2019 in Bangkok, Thailand.
3. One-day training on greening SAIs will be piloted prior to the Assembly Meeting (5 August 2019)
 |
| Revision of ISSAI products: Annual targets for updating and revising existing standards are established for the period 2017–2022. This work is done in close collaboration with the PSC and FIPP.  | N/A | N/A |
| Enable wide exchange of knowledge and experience among INTOSAI members. | INTOSAI KSC-IDI Community Portal: In close collaboration with IDI, a knowledge sharing platform to serve as the hub for knowledge sharing has been formed.  | N/A | N/A |
| Research projects: The KSC leads the development of a scheme for encouraging internal (to INTOSAI) and external research projects in public audit. The KSC also facilitates INTOSAI’s engagement with the academic community on issues of mutual interest and concern. | N/A |  |
| Generation and dissemination knowledge and experiences. (may indicate all the workshops, training, benchmarking exercise, joint/ collaborative audits, outreach activities here) | * Organizing 3 trainings on environmental audit in global training facility, India during 2017 – 2019
* Organizing 3 trainings on forestry audit in Indonesia during 2017 - 2019
 | Progress to date* 2 trainings namely forestry audit (the 4th forestry training) was conducted in September 2017 and the 5th environmental training was conducted in November 2017
* 3 trainings were organized in 2018, namely training on water issues was conducted in India on 19 – 23 February 2018, the 5th forestry training was conducted in Jakarta on 24 – 28 September 2018 and training on introduction on environmental audit was held in India in November 2018.

Action items/Key next items* The 6th forestry training will be conducted in Jakarta in September 2019

The 7th environmental training will be conducted in India in November 2019 |
| * At least 5 country paper presentations on environmental auditing will be part of WGEA Assembly meeting
 | Progress to date* 47 country paper presentations on environmental auditing were made at the 18th Assembly meeting in Bandung

Action items/Key next items* Next Assembly meeting to continue the current practice of country paper presentations.
 |
|  |  | * 1 report of the survey on environmental auditing will be published
 | Progress to date* Finalization of the survey report

Action items/Key next items* Publishing the survey report at the WGEA Assembly meeting
 |
|  |  | * At least 10 out of 100 audit reports on environmental audit related to SDGs uploaded at the WGEA website
 | Progress to date* 45 out of 129 audit report on environmental audit related to SDGs have been uploaded at the WGEA website

Action items/Key next items* The 2019 audit report collection are in progress of uploading
 |
| 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. | Stakeholder engagement: The KSC, other strategic goal committees, IDI, INTOSAI regional organizations, the Supervisory Committee on Emerging Issues and the INTOSAI General Secretariat work together to avoid duplication of work and for greater synergy. | * Aim for greater cooperation with external stakeholders
 | Progress to date* UNEP have signed an MoU with INTOSAI WGEA on monitoring the implementation of multilateral environmental agreement. This initiative is an opportunity for international organization to involve in the programme of preserving environment globally
* Convention on Biological Diversity (CBD) have been engaged with INTOSAI WGEA in the project of updating guidance on biodiversity. This cooperation enables WGEA to get perspective from a professional organization of International repute.
* UNDESA has been an observer for WGEA meetings and will be proposed as subject matter expert to provide input in the project of development guidance on SDGs

Action items/Key next items* To continue strengthening cooperation with UNEP, CBD and UNDESA and involve them in WGEA projects.
 |
| Facilitate continuous improvement: Working with the CBC, IDI, and other INTOSAI entities, the KSC gathers and disseminates crosscutting lessons learned from the individual results of peer reviews and of SAI PMF assessment.  | * N/A
 |  |
| Cooperate with and leverage the efforts of The International Journal of Government Auditing and the General Secretariat to expand the use of social media, video, and interactive tools to ensure “real-time” communication across INTOSAI, its partners, and with other interested parties.  | * N/A
 |  |

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). [↑](#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”. [↑](#footnote-ref-2)