|  |  |
| --- | --- |
|  | 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 2020-2022

Key to progress indicator colours

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

**Strategic objectives review report May 2019)**

|  |  |  |  |
| --- | --- | --- | --- |
| **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. | * **Delivering seven Work Packages**, out of which three concentrate on selected environmental topics (WP 2 on plastic waste, WP 3 on climate finance and WP4 on sustainable transport). Moreover, a project (WP 5) is about SDGs in the context of environmental auditing, with special focus on policy coherence and multi-stakeholder approach. In addition, WP 1 analyses the past work and drafts a strategic plan for the future. This package includes a subgroup for considering the need and possibilities to update the GUID-documents. WP 6 includes training activities (MOOCs, iCED training facility and SDG training) and WP 7 concentrates on stakeholder relations and communication. | Progress to date   * A Project Plan <https://wgea.org/activities/> for all seven WGEA Work Packages has been approved by the Steering Committee in March 2020.   Action items/Key next items   * Presentation of the status of the Work Packages at the (virtual) Assembly meeting on 19-21 January 2021. |
| 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. | * Consideration for necessary updates of GUID documents. | Progress to date   * A subgroup (under Work Package 1) has been called together from interested SAIs and it will start to plan its work in the autumn 2020. |
| 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. | * INTOSAI WGEA Secretariat will update the Community Portal Information. | Progress to date   * Secretariat has acquired the credentials for the platform and planned the update.   Action items/next steps   * The update will be done by the end of August 2020. |
| 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. | * Cooperation with the Academic community takes place in the Work Packages. | Action items   * Each Work Package considers the need to collaborate with Academic community. Depending on the package, this may include reviews of academic literature and call for experts’ opinions or input to the project, or comments to the draft publication. |
| Generation and dissemination knowledge and experiences. (may indicate all the workshops, training, benchmarking exercise, joint/ collaborative audits, outreach activities here) | * Two Assembly meetings gathering SAI community (January 2021 and Summer 2022). * Organizing 3 trainings on environmental audit in global training facility, India during 2020-2022, plus additional trainings e.g. on biodiversity. * Organizing 3 trainings on forestry audit in Indonesia during 2020-2022. * Organizing the WGEA Massive Open Online Course on waste management audit annually since 2019 | Action items/Key next items   * 2021 January Assembly * iCED trainings * Waste MOOC (Sept 2020), preparation of two additional MOOCs (environmental audit intro, infrastructure) |
| * At least 5 country paper presentations on environmental auditing will be part of WGEA Assembly meetings | Action items/Key next items   * SAIs invited to submit their papers to 2021 Assembly |
|  |  | * 1 report of the survey on environmental auditing will be published | Action items/Key next items   * The 10th environmental audit survey is being prepared; to be sent out in Q1 2021 |
|  |  | * At least 10 out of 100 audit reports on environmental audit related to SDGs uploaded at the WGEA website | Progress to date   * The update of the 2020 audit collection is ongoing   Action items/Key next items   * Next Annual Audit Collection planned for 2021 |
|  |  | * Publishing Newsletter “Greenlines” twice a year | Progress to date   * Greenlines 1/2020 was published in July 2020.   Action items/Key next items   * Greenlines 2/2020 planned for December/January |
| 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. | * Close collaboration with INTOSAI bodies and other stakeholders (Work Package 7) | Progress to date   * A stakeholder assessment was carried out in January-May 2020, including also INTOSAI stakeholders * UNDESA was involved in commenting the Work Plan and Work Packages especially from the viewpoint of SDGs. UNDESA participated in the Steering Committee meeting in March 2020. * A discussion with UNEP has been scheduled for August 2020. WGEA has a MoU with UNEP, which concentrates on the implementation of multilateral environmental agreement. * INTOSAI WGEA has also applied an observer status in INTOSAI CBC, the status will most likely be granted during autumn 2020.   Action items/Key next items   * To continue strengthening cooperation with main stakeholders identified in the WP 7. Discussions with the main stakeholders planned for 2021 in order to support he strategic planning under WP1. |
| 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. | * Sharing of experiences | Progress to date   * Participation in the INTOSAI SDG coordination meeting 13.2.2020 in Vienna   Action items/Key next items   * Participation in KSC meetings * Update of KSC Community Portal * Regular update of the WGEA website * Distribution of news in social media |
| 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. | * Active communication in social media platforms | Progress to date   * Continued development of WGEA Twitter * Creation of WGEA LinkedIn page   Action items/Key next items   * Further actions will be planned in the Work Package 7 |

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)