

**Minutes of  
The 16<sup>th</sup> INTOSAI WGEA  
Steering Committee Meeting  
Prague, Czech Republic  
22<sup>nd</sup> – 25<sup>th</sup> October 2018**



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## Day 1. 22 October 2018 – Environmental Excursion

The first day started with the environmental excursion in Průhonice Park. The 38 participants from 13 SAIs were invited to enjoy the autumn at The Průhonice Park that is UNESCO World Heritage Site and Czech National Historic Landmark. The park itself is the most significant landscape element southeast of Prague and an important haven for the variety of organisms in this part of the country.

The excursion route started at the Chateau, continued to the route as shown by the tour guide and back to the Chateau. All the delegates then went to the Knight's Hall of the Průhonice Castle to start the next part of the excursion.

After lunch and welcome greetings by Mr. Viktor Třebický, the meeting participants listened to some presentations as follow:

### Sustainable Cities: Challenges and Opportunities presented by Dr. Tomáš Hák from Charles University Environment Center

Dr. Tomáš Hák thanked the opportunity to share his experience on the topic and began his presentation by inviting the participants to enjoy a video titled Gap Minder. He explained how over 50% of the world population today lives in urban environment. Some statistics were shown to illustrate how the number of people living in cities has been increasing over the years. This phenomenon urges the need of urban development especially because cities generate more GDP, greenhouse gas emission, waste, and consumed more energy. Several problems and challenges like slums area, urban service provision, and climate change are persistently arising within urban areas. He later explained briefly about the concept of Sustainable Development by Brundtland, Agenda 21 and the Rio 20+ Conference which mainly emphasizing the need of sustainable urban development and settlements.

Along the years, despite the improvement of the lives of people living in slums area, the number of people living in slum conditions is growing. The adoption of Agenda 2030 once again urged the world to take action to improve the living of urban areas through its Goal 11. UN Habitat has the mission to promote better living of urban areas especially with its New Urban Agenda where it has recognized the rights of minorities and vulnerable groups. He further presented some statistics on the report of the New Urban Agenda implementation.

In Czech Republic, the sustainability assessment is performed at a local level. Some Sustainable Cities Indexes were presented to illustrate this. Concluding his presentation, he pointed out the importance of policies and other instruments and the reliable assessment metrics to achieve sustainable cities.

### European Green Capital Award – An Initiative of the European Commission presented by Mr. Viktor Třebický

Mr. Třebický defined the title is awarded every year since 2010 to European city for its commitment to environmental, social, and economic sustainability. This award aims to promote and reward the efforts and recognizing the partnership to improve the urban living environment. The European Commission will award €350,000 to the winning city of 2021 title. Some eligibilities and rule of contest were also briefly explained. Twelve indicators are used to assess the application including climate change mitigation, sustainable urban mobility, air quality, and energy performance. Each indicator is broken down into four sections to give more rigid scoring. The evaluation process involved at least four components including overall commitment, role model capacity, communication strategy actions, and extent of partnership.

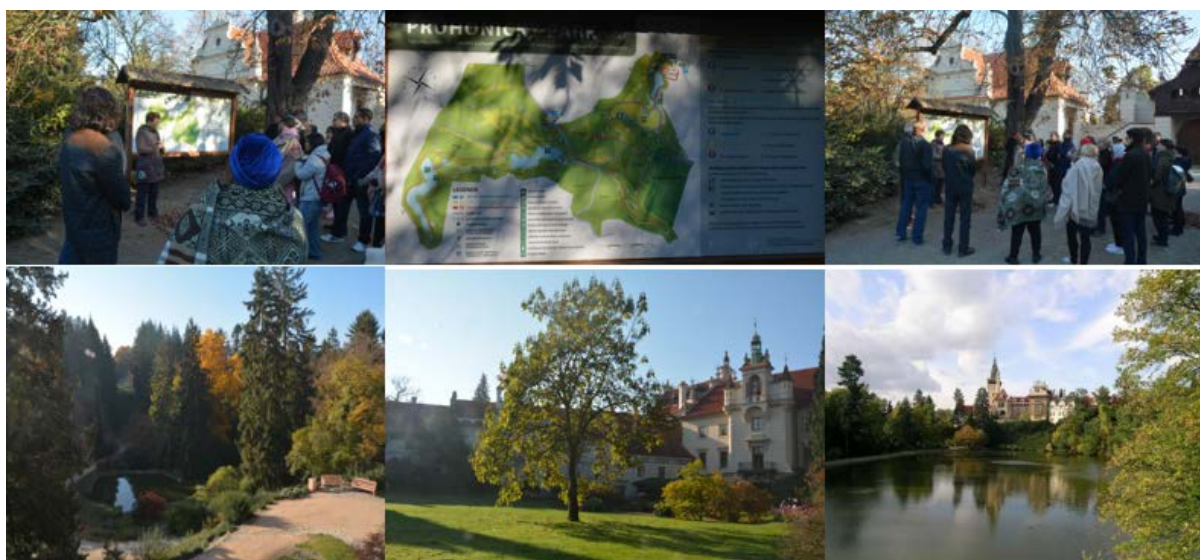
This program has brought benefits to the cities including increasing tourism, media coverage and increased public finance support. Since 2010, there have been 10 city winners of this award including Stockholm (2010), Hamburg (2011), Copenhagen (2014), and Oslo (2019). He also explained about the example of other chart of European Green City Index that took account of 30 individual indicators per city. This index considered to be easy to benchmark. Lastly, he concluded that the winners of Green Capital Award could inspire other cities in Europe and the world to realize the Green/Sustainable Cities that include better management of air quality, noise pollution, waste, sewage system, drinking water, transportation, and infrastructure.

### State of Environment in Prague Threats and Challenges Successful Projects presented by Mr. Viktor Třebický

Mr. Třebický explained the main sources of environmental information that include the environmental yearbook, web pages, and scientific institutions. Based on the year book, the main threats on the Prague environment were air pollution, climate change, car transport, and waste generation. Beside the threats, Prague municipality also has success stories in reducing pollution from industry, improving nature biodiversity and adaptation to climate change.

Further, he explained the statistics on the sources of air pollution in Prague which mainly from cars. He added, the pollution has several measurable impacts on citizens' health, property, and local economy. Mr. Třebický moved to the climate change issue specifically the effects of Urban Heat Island in Prague that has some impacts on the number of tropical days in Prague. Finally, he explained some proposed adaptation measures and projects have been developed such as usage of roots cell in the construction, tree planting, sub-urban park, community garden, and green roof project.

Afterward, some interesting comments from Mr. Jose Alfredo Gomez, Dr. Vivi Niemenmaa, and Ms. Corazon Gomez followed the presentation given by Mr. Třebický. Concluding the session, Mr. Michal Rampir conveyed his appreciation the host presenters and invited the participants to enjoy coffee break.



Participants at the Průhonice Park, Czech Republic

At night, the participants were invited to join the welcome cocktail hosted by SAI of Czech Republic at Triton Restaurant (*namesti 26, 110 00 Praha 1, Czech Republic*).



Participants during Welcome Cocktail

## Day 2. 23 October 2018 – First day of meeting

The meeting was hosted at Adria Hotel (*Vaclavske namesti 26, 110 00 Praha 1, Czech Republic*).

### Welcoming Remarks by President of Supreme Audit Office Czech Republic, Mr. Miloslav Kala

Mr. Miloslav Kala welcomed all participants in Prague. As one of the introduction, Mr. Kala mentioned the participation of Supreme Audit Office of the Czech Republic to WGEA. Among others, SAI of Czech Republic has took part as project leader related to the Guidance for Supreme Audit Institutions on Auditing Sustainable Energy, Energy Saving research project, and recently, the research project on Greening Cities. He reminded us to plan for the future rather than talk about the past and the present issue. He pointed out that the effective, clear and comprehensive communication between people, institutions, and nations is one of the key prerequisites of successful conferences and congress. The international organizations have already struggled with it for a long time.



Mr. Kala said that they are aware that majority of INTOSAI members are still being disadvantaged despite having smooth and clear communication skills, they are lacking possibilities to participate in the meetings and/or having the document in their native language. In this meeting, SAI of the Czech Republic would like to introduce the tools that allowed automatic translation with an instant transcript to text. He would like to invite the participants to test the tools and give the feedback and suggestion for the improvement.

Lastly, Mr. Kala thanked the participants for coming to the meeting and wish for the productive meeting and a nice stay in Prague.

### Keynote Speech by Ms. Dana Balcarova, Chairman of the Committee on the Environment of the Chamber Parliament Deputies Czech Republic

Ms Dana Balcarova thanked for the invitation to speak in the meeting. Ms. Balcarova was glad to present about the Committee on the Environment of the Chamber of Deputies of Parliament of the Czech Republic. She said that one of the tasks of the committee is to monitor executive environmental bodies. Earlier this year, the committee was discussing about the water and air conservation. She mentioned about how the air quality and house protection became crucial issues for the private party. Further, Ms. Balcarova said that this

year, the committee has organized five seminars and three round table discussion on waste management, air quality, forest management, and drinking water quality. The committee also maintained a foreign contact with partners committee in Europe and beyond. At the end of the speech, Ms. Balcarova pointed out that the climate change is the biggest challenge that should not be forgotten.

#### Remarks from Chair of INTOSAI Working Group on Environmental Auditing (WGEA) – Prof. Moermahadi Soerja Djanegara



Prof. Moermahadi Soerja Djanegara thanked Mr. Kala for the warm welcome and excellent organization of the meeting. Prof. Djanegara highlighted the recent earthquake and tsunami that struck the city of Palu in Sulawesi, Indonesia. While mourning and sympathizing the survivors, he recognized the importance of highlighting so many environmental issues such as resilience in immediate aftermath, soil erosion, infrastructure destruction and pollution washed to sea, water sanitation, food delivery, and how to manage the reconstruction effort. He mentioned how planning and mitigation in disaster management should be well proceed in the context of sustainability and environment despite the low risk and integrate the lessons learned from Palu in further development of the guidelines that have been developed by the Working Group on Accountability for and Auditing of Disaster-related Aid (WGAADA).

This meeting seeks to approve the tentative final draft of WGEA projects, in recognition of the work done and the progress made; to develop the 2020 – 2022 WGEA work plan; and as an important step to decide the future path of WGEA.

Prof. Djanegara reminded that WGEA has been mandated to contribute in the achievement of Crosscutting Priority 2, and in particular, contributing to SDGs follow-up and review within each nation's SDGs efforts and each Supreme Audit Institution's mandate. He also reminded that WGEA has made efforts to develop the database on SDG audits, uploaded at the WGEA website. He believed that the database will be regularly referenced by Supreme Audit Institutions to see how other Supreme Audit Institutions performed audits on SDGs.

Prof. Djanegara conveyed that Supreme Audit Institutions can and must play a strategic role in maintaining the quality of the environment and in encouraging sustainable development, thus contributing to the effort to address this global concern. Supreme Audit Institutions currently possess a great opportunity relating to SDGs and the High Level Knowledge Platform.

Lastly, Prof. Djanegara conveyed his confidence that the 16<sup>th</sup> Steering Committee meeting will result in plentiful and constructive contributions for all participants.

*The session was continued with a group photo and coffee break.*



The participants of 16<sup>th</sup> INTOSAI WGEA Steering Committee Meeting

#### Chair Update on Progress Report – Overview of Activities

Prof. Djanegara began the 16<sup>th</sup> INTOSAI Steering Committee meeting of INTOSAI WGEA. He mentioned that the meeting aims to approve the output of WGEA projects, covering 4 research papers, 4 audit guidelines, 1 updating audit guidelines and 3 training tools.

Prof. Djanegara highlighted the upcoming three-day meeting, which consisted with various presentations of tentative final drafts of WGEA projects from each project leader, the discussion about the development of 2020 – 2022 work plan, and presentation on the result of the work plan discussion.

#### Presentation of Audit Guidance on Climate Change: Strengthen Resilience and Adaptive Capacity to Climate-related Hazards and Natural Disasters in All Countries by Mr. Mark Gaffigan and Mr. Jose Alfredo Gomez from SAI of United States America (USA)

Mr. Gaffigan from SAI of USA conveyed his appreciation to the Chair of the meeting for the excellent leadership and the support given to WGEA. He also conveyed his gratitude to the subcommittee members who had assisted in developing the audit guidance. He mentioned the objectives of the guidance that include are describing international frameworks to strengthen resilience and adaptive capacity to climate-related hazards and disasters; providing criteria for SAIs in assessing overall national preparedness and evaluating specific government initiatives to strengthen resilience and adaptive capacity; and giving examples on how SAIs can integrate multiple performance audits into a greater body of work.

The presentation mainly described about the project scope and methodology; international framework; and the role of SAIs. Mr. Gaffigan mentioned about national preparedness assessment performed by SAI of USA using three sets of criteria: a) UN Inter-Agency and Expert Group Indicators for SDG 13.1; b) Sendai Framework for Disaster Risk Reduction; and c) SAI USA's Key Attributes of Performance Indicators. He also said that the guidance

provide the examples that had been identified from SAI of USA's works and audit experiences. However, the project leader is open for inputs and other examples in the area or other area.

Mr. Gaffigan mentioned about the five criteria that could be used in removing an issue from the High-Risk List including: a) Leadership Commitment; b) Capacity; c) Action Plan; d) Monitoring; and e) Demonstrated Progress. Ending his presentation, he mentioned the importance of following the sequence flow from a to e for good result.

#### Discussion:

Mr. Junnius Arifa from SAI of Brazil thought that the project is very important and comprehensive and congratulated the project leader for the good job. He further mentioned several comments and questions as follow:

- For the chapter 3, he agreed that the expression that put in this guidance document is a specific case under delivering SDG audit guidance project;
- In chapter 4 he updated about the indicators for SDGs that are now 232 indicators;
- He suggested to include some information not only about climate change but also about center of government perspective and whole of government approach;
- Concerning the figure 4 in Chapter 5, he mentioned about direct connection/line between table laws, regulations, and best practices in the criteria with the table in the condition.
- He further suggested bringing the guidance to be more generics by explaining or bringing some more perspective about the climate change effects.
- Lastly, Mr. Arifa asked about how to use the key attributes of successful performance measures practice.

Mr. Gaffigan thanked for the good comments and suggestion. For the indicators, Mr. Gaffigan said that they will update the indicators with the updated one. For the table, he thanked for the comment and said that there should not be an extra line between the table in the criteria and condition. With regard to suggestion on making more generic guidance, Mr. Gaffigan said that the examples were just written in a broad sense of guidance and research. However, he agreed that the more specific the document, the effect can be more meaningful and it will get more attention from people. Lastly, Mr. Gaffigan said that both key attributes of performance measures and the collaboration practices were performed. After reviewing many reports in many different areas, they found common theme throughout their works and pull those themes.

Ms. Airi Andresson from SAI of Estonia said that the topic is very important and gave a very good overview about risk management issue. Ms. Airi mentioned three additional comments. First, regarding the title, "Climate change adaptation" gave the idea that the document has more description on what is adaptation or the risks involved. Second, related to SDGs, she considered about the possibility of overlapping between two projects (this project and the project about auditing SDGs guidance that is led by SAI of Brazil, Canada, and Indonesia). Third one was related to the examples. She thought that it would be useful having some more references, such as document on "Government efforts to adapt to climate change and ocean acidification".

Mr. Manish Kumar from SAI of India congratulated the presenter for a nice presentation. Mr. Kumar suggested introducing part about the "Cost" as the other two Cs (Criteria and Condition) parts already well presented.

Dr. Vivi Niemenmaa from European Court of Auditors (ECA) thought that introducing the Sendai Framework is really valuable. She suggested to take it out from the Appendix to the main text body. Dr. Niemenmaa also suggested adding the global vulnerability map in Chapter I.

Ms. Kimberley Leach from SAI of Canada gave some comments that the project's level of details is great and the inclusion of criteria on collaboration is also excellent. Ms. Leach agreed with the Ms. Andresson said about the expectation coming from the title. She felt that the title should be more focused.

#### **Presentation of Research Project on Environmental Health (focus on Air Pollution) by Ms. Corazon Gomez and Ms. Jesusa Gauang from SAI of Philippines**

Ms. Corazon Gomez thanked SAI of Indonesia as the chair of WGEA and SAI of Czech for hosting the 16<sup>th</sup> SC Meeting.

Ms. Gomez began with presenting the figure that shows air pollution issues in some country like China, Brazil, Thailand, Philippines, and Mexico. She mentioned the background of the project are: 1) Environmental pollution is one of the serious crises we are facing today; 2) Agreement in the United Nations Environment Assembly held in Nairobi on June 23-27, 2014- encourage governments to reduce air pollution emissions and manage its negative impact; 3) Estimates by the World Health Organization (WHO), air pollution responsible for seven million deaths annually; 4) As reported by OECD, cost of the health impact of air pollution in OECD countries (including deaths and illness) was about USD 1.7 trillion in 2010; 5) In China, cost of health impact of air pollution was about USD 1.4 trillion and about USD 0.5 trillion in India in 2010. Further, Ms. Gomez also presented about the project objectives.

The session continued by Ms. Jesusa Gauang with a presentation on the project scope. She presented the scope of each chapter, started with Chapter 1, which briefly described the introduction and background of the project, such as definition and categories of air pollution. Chapter 2, about the role of governments in responding to air pollution and its effects related to health with some of air pollution country cases. Chapter 3 described the efforts of the international organization on air pollution. Chapter 4 which mentioned about case audit studies of SAIs and describe challenges faced by SAIs in auditing air pollution issues and best approaches and practices which assist SAIs to overcome these challenges.

Lastly, Ms. Jesusa presented about SAIs audit challenges and obstacles with the SAIs survey questionnaire.

#### **Discussion:**

Dr. Vivi Niemenmaa from European Court of Auditors (ECA) said that the research project is such an important topic because it's like the number one environmental health risk and having environmental health and focus on air pollution is really good. Ms. Vivi mentioned that currently there's been large EUROSAI WGEA project about the cooperative audit on air quality by 15 SAIs and European cooperative auditors. She said that the common report will be published in December and thought that it would be useful to wait for those result and included it as the really fresh audit result to the report. She also mentioned that the starting point of any air quality policy should start from the sets of the standard from the health perspective like the International framework from World Health Organization (WHO) air quality guidelines. She also thought that it might be better to concentrate only on outdoor pollution and exclude the indoor pollution Lastly, Dr. Niemenmaa said that her colleague in

charge of the air quality audit might want to help the project leader formulating the conclusion.

Ms. Gomez thanked for the very wonderful comments and said that they can wait for the report up to December and incorporate the most recent audit report to the project.

Mr. Michal Rampir from SAI of Czech Republic thought that it's important to have a good structure of the final report. He also mentioned that they will have the final report project concerning the air pollution soon. He said that they will provide the information and result of the project in December.

Ms. Airi Andresson from SAI of Estonia said that it's a very important topic. Ms. Airi mentioned two small comments: 1) to consider to have reference to the document that has some relevant specifically to the health issue. One of the documents that can be referred is the SDGs project that leads by SAIs of Brazil, Canada, and Indonesia since it is closely connected to the issue, 2) to add few more things or links that will be forwarded to the project leader by SAI of Estonia.

Ms. Gomez thanked for the input and said that they'll be trying to refer to that.

Ms. Sylvie Marchand from SAI of Canada said that it's a very important topic and covers a lot of information. Ms. Marchand said that she didn't find an explicit or specific information in the guidance about mental health related to persistent organic pollution as mentioned in the presentation. She asked whether the project leader did not include the Stockholm Convention that specifically regulate about the environmental health related by persistent organic pollution. She suggested adding additional information on the international agreements as possible sources of criteria in addition World Health Organization's guidelines on environmental health in chapter 3. Another suggestion for chapter 4, Ms. Sylvie also mentioned putting some sort of integration of synthesis of all information from different case studies just to explain a bit what it means at the higher level. She suggested developing Chapter 4 to be more than just describing the possible sources of criteria, the tools available frameworks, and bring all the information from the different case studies including the report from EU.

Ms. Gomez thanked for the valuable input and will discuss it with the group. Ms. Jesusa responded regarding the persistent organic pollutants, in the Philippines, there is one project funded by the World Bank that implemented by the Bureau within the Department of Environmental and Agricultural Resources that has been completed but still need to assess about the impact of the project.

Mr. Manish Kumar from SAI of India congratulated for the detailed research project for the environmental health with the focus on air pollution. Mr. Manish mentioned that most of the air pollution issues are related to the developments, more developments means more air pollution issues. He also mentioned about the benefits of the developments that could only be enjoyed by few individuals but the cost of the air pollution is shared by everyone. He suggested mentioning a few of indicators that SAIs might use during the audit that can be useful for the criteria. For point 3.3, he suggested to consolidated the targeted impact per USD spent and compare it with the actual result. Further, Mr. Manish suggested using some correlation between health issues and air pollution to make the report be more impactful and readable.

Ms. Gomez thanked for the input and said that they'll be trying their best to incorporate the suggestions.

Mr. Jose Alfredo Gomez from SAI of USA mentioned that his SAI doing an ongoing audit looking at the air quality monitoring networks and the air pollution measurement system. He talked about this as the presentation mentioned about the importance of monitoring and the data collection. He said the audit is performed because of the curiosity whether the system has collected good information and whether it can be improved since the systems has been in place for a long time.

Ms. Gomez thanked Mr. Alfredo for the comments.

Dr. Vivi Niemenmaa from the European Court of Auditors (ECA) gave the last comment in the discussion session. She commented about the cost and benefit of air pollution issues as mentioned by Mr. Manish from SAI of India. Dr. Niemenmaa mentioned that based on all assessments, the benefits gained always exceed the costs of reducing the air pollutants. But, it'll be a good example of sustainability to calculate the cost of benefits that include the cross-sector perspective and a fantastic example of how sustainability works that need to break the silo in an audit to see the full picture.

Prof. Djanegara proposed that the research paper will be revised based on the discussion.

### *Lunch Break*

### **Presentation of Research Project on Greening Cities by Mr. Michal Rampir and Ms. Helena Vorbova from SAI of Czech Republic**

Mr. Michal Rampir began the presentation with introducing some information about the greening cities and sustainable cities topics. The main purpose of the project are: 1) To identify and to describe the most critical challenges of urban agglomerations; 2) To share experience of SAIs in auditing this area and at the same time; and 3) To emphasize the importance of this issue within the INTOSAI WGEA in the set planning period. Mr. Rampir also presented about project scope-key objective, the methodology of the research project, the importance of sustainability in the cities and urban agglomerations.

Ms. Vorbova continued the session with the particular environment issue in the city. She mentioned several main problems in the cities including waste management system, air pollution, and quality and system of drinking water supplies. She also mentioned about the significant challenges such as infrastructure for sewer systems, noise pollution, light pollution, green infrastructure, sustainable urban energy, urban mobility, and tourism. Further, Ms. Vorbova presented the smart cities trends and initiatives all around the world in order to be sustainable. Several initiatives such as smart cities, resilient cities, EU Green Week, and the International Transport Forum were also explained.

Mr. Rampir continued the presentation with explaining chapter on legal framework. In chapter 2, he mentioned about the importance of international agreements and strategies; SDGs; impact of instruments affecting selected environmental components in cities; and the indicators for measuring the sustainability of cities. Further, the results of mini survey were also presented especially related to challenges and obstacles that faced by SAIs in auditing the topic. Lastly, Mr. Rampir explained that several case studies from audit performed by SAIs were included in the document to give a better illustration about the issue of Greening Cities.

### **Discussion:**

Mr. Mohammed Diyer from SAI of Morocco thanked the Czech colleagues for the excellent work for the important topic related to greening cities. Mr. Diyer asked how SAIs can collect data and information to give an overview of the greening cities. He also asked about how to communicate the findings to the different structure of state.

Mr. Rampir said that SAIs can recommend some improvement in each of types of environmental components for governments, for example in air pollution and waste management system. He thought it is not an obstacle when SAIs can not audit the local municipalities because they have self responsibilities and self requirements. For example, currently SAI of Czech Republic is providing audit on air pollution with Minister of Environment as the main audit entity also the other state bodies on environment which are also responsible for funding of the sector. For other local authorities which they could not audit, SAI of Czech Republic used a system-level audit approach as Government is the one responsible for preparing the programs and legal framework concerning greening cities. Lastly, he conveyed his agreement upon the idea that greening cities efforts dealt mostly by local authorities.

Ms. Kimberley Leach from SAI of Canada congratulated the project leader for the excellent paper. Due SAIs' mandate issue mentioned earlier in the presentation, she suggested having a concluding section about answering how SAIs could deal with the issue. She mentioned how SAIs' auditors were not all experts on environmental issues thus it is important to include the idea on how SAIs could contribute to the greening cities effort through their audit. She suggested adding a short paragraph at the beginning of the paper saying that auditor should pay more attention about the issue based on the case studies presented in the paper and hopefully it will give big improvement on the paper.

Mr. Rampir thanks Ms. Leach for the suggestion.

Dr. Vivi Niemenmaa from European Court of Auditors (ECA) thought that from the title of greening cities, she was expecting seeing focus on green infrastructure. But if the paper aims to be broad introduction to the topic, a possible link could be SDGs target of 11.2 on sustainable transport system that has a urban focus with reference to urban mobility and its impact on air pollution and greenhouse gas emissions. Dr. Niemenmaa also suggested discussing overlaps with air quality paper led by SAI of Philippines, and other research papers concerning tourism and environmental impact assessment. She further asked whether this paper was more Europe-centered or more developing countries-centered. She also said that the audit cases would be better if integrated in the main text.

Mr. Rampir said that he might want to add a clear explanation on how "greening cities" seen as a process to "sustainable cities". He added that "greening cities" concept was more socio-economic and said that they would like to highlight the environment components, environmental impacts, and environmental topics that are important from SAIs of Czech Republic's point of view within the report. Mr. Rampir thanked Dr. Niemenmaa for the comments and will take it into consideration especially in making conclusion from the case studies.

Prof. Djanegara ended the discussion session and proposed that the research paper will be revised based on the inputs and comments made in the discussion.

## Presentation of Research Project on Waste Water and Water Sanitation by Mr. Mohammed Diyer and Mr. Hassan Namrani from SAI of Morocco

Mr. Hassan Namrani from SAI of Morocco thanked Prof. Djanegara as the chairman of INTOSAI WGEA and SAI of Indonesia for the hard work to make the work plan successful. Mr. Namrani also thanked to SAI of Czech Republic for hosting the meeting.

Mr. Namrani started the presentation with explaining the outline of the paper including: 1) introduction; 2) project objective and scope; 3) methodology; 4) progress of the research project; 5) outline of the paper; and 6) main results. He presented the first chapter on reasons why the theme is important. Mr. Namrani mentioned the project objectives, the project scope, and methodology used in the project. Also, he explained the progress of the research project.

Further, Mr. Namrani presented the main topic of the presentation about the outline of the paper. He mentioned that the paper consists of four chapters. Chapter 1 – Introduction and Background which briefly described in five main points about concepts and definitions, wastewater types, sources and origins, associated risk and their impact, wastewater management and treatment, and wastewater as a resource. Chapter 2 – Government responses and policies related to the wastewater issue which consists of designing and implementing wastewater policies and/or programs, financial issues, and support to research and development. Chapter 3 – International cooperation about international conventions on wastewater, Funds to support wastewater projects, and transfer knowledge. Chapter 4 – Auditing Wastewater consists of overview about wastewater auditing practices and wastewater audit topics.

Mr. Namrani also explained about the appendices. The appendices will give the auditors benchmarks to compare within their country. Ending the presentation, Mr. Namrani mentioned five major audit topics based on survey responses and the summary of the report extracted from WGEA database and SAIs' websites. The topics are: 1) auditing wastewater management and treatment; 2) auditing wastewater programmes and projects; 3) linking wastewater to water resources management and safety drinking; 4) wastewater as a component of the sanitation services; and 5) the environmental impact of wastewater.

### Discussion:

Ms. Jerneja Vrabic from ECA mentioned about the financial mechanism and instrument discussion in the paper. She said that the discussion is an excellent overview on basic concept and suggested that the discussion to be more focused. Ms. Vrabic also informed that the ECA has conducted an audit on EU funds for wastewater treatment around European countries since 2015 and offering the project leader the link to the audits if needed.

Mr. Namrani thanked Ms. Vrabic for the comment and agreed to discuss it with his team.

Ms. Airi Andresson from SAI of Estonia thanked the project leader for preparing such comprehensive document. She further mentioned two points about the presentation. First, she suggested making the connection to the general idea of sustainability in the sense of environmental aspects of the waste treatment and the social aspect in health issues. She also mentioned about adding explanation about economic and social aspect of the issues. Second, she suggested that the appendices on mini survey results could be referred to the discussion in the main document to give more comprehensive information. Further, she suggested to take out the blank survey responses since it will not be informative for the readers.

Mr. Namrani thanked Ms. Andresson for the comments and suggestions. For the suggestion on sustainability, the project leader will add some information about it and justify the appendices to be more consistent.

Mr. Junnius Arifa from SAI of Brazil congratulated for the good job done and thought that there are a lot of a relevant information in the paper. Some comments from Mr. Arifa are as follow. First, regarding the introduction that explained the structuring of the document, he suggested to add small introduction explaining the purpose of the structure of the document. Second, about the foreword acknowledgement, he suggested to replace the expression “2030 SDGs” to “2030 agenda” or as “SDGs” to unify the term’s use and to ease the reader to understand. Third, he suggested reviewing the first and second paragraph to demonstrate the objective, information about the theme, explanation about what is presented in the paper, and the main conclusion of the summary. Fourth, he suggested reviewing the part about objectives of the document and put the objectives in the beginning of the executive summary. Fifth, he also suggested reviewing the verbs in the methodology part. He mentioned that the verbs are still referring to the future when the activities have already done. Sixth, he suggested shortening the text on chapter 2 on background of wastewater and moving some information to the appendix. Seventh, regarding the figure/picture 1, he suggested showing broader perspective of the world instead of just some countries in WGEA. Lastly, he suggested consolidating information in the table like organizing the objective, scope, methodology, main finding, and recommendation in the examples.

Mr. Namrani thanked Mr. Arifa for the comments and suggestions. The comments and suggestion will be discussed further by the team members and will incorporated it based on the result.

Ms. Sylvie Marchand from SAI of Canada suggested considering types of audit that can be put in the project and aligned with the SDGs. She said that the document need to take into account the integration of the three pillars of SDGs together, not just one target of SDGs.

Dr. Vivi Niemenmaa from ECA agreed with the comment from Ms. Marchand.

Mr. Sunil Dadhe from SAI of India said that the comment from Ms. Marchand is a very valid point. He also said that it was actually difficult to relate a particular audit with certain SDGs considering the business not as usual. He agreed that WGEA has to call on the point of the comment and discuss it in a little more detail on the SDGs-related project.

Prof. Djanegara ended the discussion session and proposed that the research paper will be revised based inputs and comments made on the discussion.

### **Presentation of Research Project on Visibility on Environmental Auditing by Dr.Vivi Niemenmaa from European Court of Auditors**

Starting the presentation, Dr. Vivi Niemenmaa explained briefly about the project purpose which is the continuation of the INTOSAI WGEA research project on “How to Increase the Quality and Impact of Environmental Audits”. The project focused on how SAIs communicates about audits to increase their visibility with examples, good practices and tips for SAIs regarding the topic. Further, Dr. Niemenmaa elaborated the contents of the document that include 1) introduction; 2) communication strategies; 3) Who communicates in SAI?; 4) who SAIs communicate with; 5) what SAIs communicate and what attracts the public interest: examples of high visibility environmental audits; 6) how SAIs communicate: the importance of social media; the power of visuals; and increasing the visibility with right timing; and 7) measuring the visibility of audits.

Dr. Niemenmaa explained several methods to measure the visibility of environmental audits as follow: a) qualitative research tools (i.e. case studies, stakeholder interviews); b) tools for online media (i.e. web analytics, social media monitoring); c) surveys (i.e. printed or online survey); d) other tools (i.e. content mapping, data mining); e) analysis and comparison (i.e. benchmarking, expert panels); f) media analysis (qualitative and quantitative); g) advertising measurement (i.e. frequency, ratings); and g) tools for cost analysis (i.e. Return Of Investment, Cost Benefit Analysis). Based on the information collected, there are some trends on how SAls communicates including using visuals and social media. Thus, it is important for SAls to have a communication strategy.

Dr. Niemenmaa said that there are some works to be done such as foreword and executive summary, permissions to use some pictures, and language check. Before ending her presentation, she together with Mr. Jonathan Keate from SAI of New Zealand illustrated a project impact plan used by SAI of New Zealand to support their work in communicating their audits. The plan is a cycle of steps which include scoping, planning, fieldwork, analysis, drafting, comment, publication, and follow-up.

### Discussion:

Mr. Mark Gaffigan from SAI of USA mentioned about two points. First, with regard to the trend on SAls those were not able to communicate the audit results. He suggested getting broader information about it to give some context to the paper. He added that this issue is not just relevant to environmental auditing but also to all types of audit. This issue, in fact, might help drawing more attention to the importance of transparency. Second, he thought about how WGEA communicate its results for the next Work Plan 2020-2022. For examples, he mentioned about how wide variation of information WGEA has on SDGs. He also suggested particularly to SAI of Indonesia, in wrapping up its WGEA chairmanship, might want to look for a project related to how WGEA communicate or developing a survey about what people want from WGEA, and how WGEA communicates about its activities and what is useful for the people.

Ms. Corazon Gomez from SAI of Philippines suggested including about the authority to communicate on behalf of SAI and the benefit of communicating to stakeholders as well as the proper timing of communicating to stakeholders.

Ms. Sylvie Marchand from SAI of Canada said that SAls need to be clear in communication and be consistent.

Ms. Airi Andresson from SAI of Estonia mentioned about the inconsistency information in the appendices. She thought that some of information are very specific and the others are more general. She suggested to use as many cases as possible in a different way.

Mr. Junnius Arifa from SAI of Brazil mentioned the importance of the project in improving the audit communication. He thought that project should start with the strategy of communication since it can influence the audit. He mentioned that it is very useful to assess the process and relevant critical process, to build an indicator and to add a discussion about the communication strategy in the project scope, and to shorten the project.

Ms. Kimberley Leach from SAI of Canada mentioned the importance of the project and the good discussion it has. She appreciated the template presented in the project. She also appreciated the inclusion of case studies and suggested to put it in the table. Further, Ms. Leach thought that the principles of the environmental audits communication is the same with other types of audit thus she suggested to put it at the beginning of the document.

Mr. Michal Rampir from SAI of Czech Republic agreed with Mr. Arifa's comment on page number of the project. He thought that the structure of the paper is more important than the number of pages. Further, Mr. Rampir mentioned his concern about the communication between SAIs. He further suggested translating the audit report to one common language (e.g. English) so that the report and the information can be used by other SAIs to improve the quality of the audit and information sharing between SAIs.

Mr. Jose Alfredo Gomez from SAI of USA shared the example of the case in how SAI of USA communicate their audits result. He said that the environmental audits require more of careful attention compare to other audits. Further, he explained that sometimes they had to work with the public affair division to come up with a specific strategy to communicate clear, and transparent audit results. Mr. Gomez also said that sometimes it requires additional work in communicating and making the audit more visible.

Mr. Manish Kumar from the SAI of India mentioned that communication strategy would be different for different readers and different stakeholders. He mentioned that the audit report should be discussed not just in terms of report substance. The discussion about the use of font, the content of the report, the length of the report, the cover page, etc are also need to be discussed. He mentioned how SAI of India started to experiment with the electronic audit report. The electronic audit report has various hyperlinks so should the readers want to get additional information, they could obtain it through hyperlink (short report but full of information). Lastly, he thought that the electronic audit report will be useful as the communication strategy for different stakeholders.

Ms. Corazon Gomez from SAI of Philippines mentioned the use of infographics as a strategy in communicating to stakeholders. She said that SAIs should ensure that the audit report already passed the quality assurance before transmitted or posted the report on the website.

Mr. Junnius Arifa from SAI of Brazil suggested a contact person that might help as the quality assurer and could give ideas for the project.

Mr. Mark Gaffigan from SAI of USA added a suggestion putting a couple more examples of a global overview report that had a communication strategy to reach in the international audience.

Mr. Bahtiar Arif from SAI of Indonesia mentioned two issues. The first issue is about SAI mandate or authority to communicate audit result to the public. For example, SAI of Indonesia has a strong mandate to communicate the audit report that has been submitted to the parliament to the public. The second issue was about the misuse of information of the audit result, for example, an issue was raised in public based on an audit report for political interest. Further, Mr. Arif suggested mentioning the methodology used in the research in the document.

Prof. Djanegara ended the discussion session and proposed that the research paper will be revised based on inputs and comments made on the discussion.

#### **Presentation of Updating the Auditing Biodiversity: Guidance for Supreme Audit Institutions (SAIs) by Ms. Pitriyanti from SAI of Indonesia and Ms. Manako Ramonate from SAI of Lesotho**

Ms. Pitriyanti from SAI of Indonesia started the presentation by explaining the agenda of the presentation. She mentioned that one of the aims of this project is to provide recent development happened in the world with regard to Biodiversity especially related to the implementation of the 2030 Agenda and Strategic Plan of Biodiversity. The updated guidance also expected to provide recent data, audit reports, and improved audit methods

on biodiversity. Lastly, she expected that the guidance will give a good picture of how important biodiversity within development planning to fosters the 2030 Agenda implementation.

The updated document has a similar outline with the original document. The document consists of four chapters that include the introduction chapter, background on biodiversity, choosing and designing the audits and examples of audits of biodiversity with some addition with recent data on biodiversity and other policies/international agreement related with biodiversity. Ms. Pitriyanti explained the results of mini-survey and follow up in the updated guidance based on the suggestion from SAI Brazil, Cameroon, China, Estonia, ECA, others SAIs, and CBD.

Ms. Manako Ramonate continued the presentation with elaborating the recaps of changes made in the updated guidance. The changes made were categorized into three: updated information, additional information and in progress. Updated information means the information has been there in the previous document but updated with recent data/statistics. For example: information on recent numbers of countries that have ratified the international agreements. The additional information means that the information is new and has not yet included in the previous document. Examples of new data are the Agenda 2030, Paris Agreement and the Aichi Biodiversity Targets. Afterward, she explained briefly the project timeline and the contact person for the project.

#### Discussion:

Mr. Junius Arifa from SAI of Brazil conveyed his appreciation for the project. He suggested adding more information about the international agreements and conventions at the beginning of the document in form of a table that could give a sufficient understanding on agreements' basic information and importance. Mr. Arifa suggested mentioning the agreement about the 2030 agenda on the SDGs. He found that the table of ecosystems brings too many contents and suggested it could be allocated for another information in the document. He suggested the detailed information might be moved to chapter 2. Mr. Arifa also suggested adding one more approach about policy integration and coherence in step 4 of chapter 2. Mr. Arifa suggested adding some information about SDGs perspective in chapter 3 to built some conclusion that demonstrate how important for SAIs to conduct audit on biodiversity, showing its benefit, making clear for the readers how important the document and the appendices are, and emphasizing the importance of following up the result of the decision and the recommendation. The more specific comment will be sent in detail to project leaders.

Ms. Pitriyanti thanked for the comment and will discuss it to follow up the suggestion.

Ms. Jerneja Vrabic from ECA mentioned about focusing also on the cost of biodiversity loss and on the economic value evaluation of the ecosystem in biodiversity. She also mentioned about providing case studies about Natura 2000 network in Europe and suggested bringing the case studies that presented in the document at the same level to be more accessible to common readers.

Ms. Pitriyanti and Ms. Ramonate thanked Ms. Vrabic for the comment and will discuss it further to incorporate the suggestion.

Ms. Kimberley Leach from SAI of Canada agreed with Mr. Arifa's comment on inclusion of SDGs. She thought that one of the differences between the updated guideline with the previous one was the inclusion of SDGs targets and indicators in the Chapter 2 - Choosing and Designing Audits of Biodiversity.

Ms. Pitriyanti thanked Ms. Leach for the comment and will discuss it to incorporate the suggestion.

Prof. Djanegara ended the discussion session and proposed that Updating the Guidance on Biodiversity will be revised based on inputs and comments made on the discussion.

### Dinner hosted by SAI of Indonesia

The dinner was hosted at Embassy of Republic of Indonesia (*Nad Budankami II / 7, 150 21, Praha 5 – Smichov, Czech Republic*)



The participants after the dinner

### Day 3. 24 October 2018 – Second day of Meeting

Mr. Bahtiar Arif opened the second day of the meeting by welcoming all the participants and invited the first presenters for the day.

Presentation on Audit Guidance on Delivering the 2030 Agenda (SDGs) through Environmental Auditing by Mr. Junnius Marques Arifa from SAI of Brazil, Mr. Rizkarmen from SAI of Indonesia and Ms. Sylvie Marchand from SAI of Canada

Mr. Rizkarmen from SAI of Indonesia explained the agenda of the presentation. The session outline would consist of guideline presentation, feedback received from SAIs, and discussion. The guideline objective provide general information, concepts and definitions to understand the importance of the 2030 Agenda and SDGs, overview and examples of SAIs experiences on auditing the 2030 Agenda and SDGs and propose possibilities of conducting environmental auditing with a SDGs perspective. Table of content consists of introduction, background, overview, environmental audit with SDGs perspective, conclusion and annexes. Introduction presents a brief background on the 2030 Agenda and their SDGs. The 2030 Agenda includes a set of 17 Global Goals, known as SDGs.

It is important to highlight that this guideline does not present a step-by-step of how to carry out an audit on the 2030 Agenda and SDGs or of how to carry out an environmental audit on SDGs. Rather, it provides concepts, tools, and examples to help the auditors in designing their own audit. This guideline is divided into three main parts. The first part contains

background information on SDGs. The second part consists of an overview of the audits that have already been carried out by SAIs to assess the preparedness on national governments to implement the 2030 Agenda and SDGs, highlighting some of the common findings and challenges faced during the audits. The third part of this guideline (chapter 4) presents opportunities of how SAIs can incorporate some of the characteristics and principles of the 2030 Agenda and SDGs in their environmental auditing work, by, for example, considering the linkages with economic and social sustainability.

The INTOSAI Strategic Plan for the period 2017-2022 has included SDGs as a crosscutting priority. INTOSAI has identified four approaches through which SAIs can fulfill their role and contribute to the implementation of SDGs:

1. Assessing the preparedness of national governments to implement the SDGs.
2. Auditing the performance of activities implemented by the government that contribute to achieving specific aspects of the SDGs.
3. Assessing and supporting the implementation of SDG 16, which relates in part to transparent, efficient, and accountable institutions.
4. Being models of transparency and accountability.

Ms. Sylvie Marchand from SAI of Canada then continued the presentation. There are many frameworks, guides and project outcomes available to SAIs to help them in their audits of sustainable development. For example, the International Standards of Supreme Audit Institutions (ISSAI) Framework offers a collection of professional standards and best practice guidelines for public sector auditors. The INTOSAI WGEA proposes a broad selection of guidance materials that can be used for environmental and sustainable development performance audits on the SDGs. A wide range of audit reports is also available from INTOSAI WGEA's website.

Depending on the specific objective of the audit and which aspect of the SDGs it covers, possible sources of criteria include international (intergovernmental) agreements and standards, national obligations, and criteria developed specifically for the audit using analysis and comparators (criteria requiring more effort to ensure their suitability).

There is a strong similarity between those challenges and the characteristics of the 2030 Agenda. As such, the 2030 Agenda does not bring any novelties to environmental auditors, since environmental audits often address social, economic and future-generation aspects. However, it does shed light on some aspects that are often neglected by SAIs when carrying out environmental audits. Considering the similarity between the environmental auditing challenges and the characteristics of the 2030 Agenda, SAIs can contribute to the implementation of the 2030 Agenda and SDGs by incorporating a SDG perspective in their environmental audit work. The chapter 4 of this guideline presents some possible ways and examples of incorporating a SDG perspective in environmental auditing.

SAIs emphasized that governments often do not understand well the interest of SAIs in SDGs and why SAIs should assess preparedness. Another challenge faced by SAIs is how to work in a more integrated way by breaking internal organizational silos and sectoral organization. In this regard, SAIs emphasized the importance of having multi-disciplinary teams for conducting SDG audits. In addition, strengthening internal communication lines within SAIs and bringing in more specialized expertise related to the SDGs may contribute to overcome this challenge.

Mr. Junnius Marques Arifa from SAI of Brazil continued the presentation by thanking all that have contributed to the project. The use of the whole-of-government approach in

environmental audits can help to increase integration, coordination and good governance of public policies, programs and organizations that affect the environment in a positive or negative manner. A different perspective is taken into account in the planning, implementation, monitoring and evaluation of government actions during the audit process. It means expanding the set of stakeholders, policies and programs in the scope of the audit and looking at the interactions between them, identifying blind spots that are not perceived when auditing individual policies, programs or organizations. Mr. Arifa then explained some examples of SAIs on auditing the SDGs, such as in Brazil and Indonesia and explain the challenges the SAIs face in performing the audit.

Ms. Marchand proceeded the rest of their presentation with explaining that the guide also provided some explanation of the scoring matrix, SDG radar and governance assessment scale in SDGs, fragmentation, overlap and duplication evaluation guide adapted for SDG auditing, performance audit framework on SDGs, and risk assessment approach to integrate the SDGs targets in SAI Canada's 5-year strategic plan.

### Discussion:

Mr. Bahtiar Arif as the moderator of the discussion thanked the team for the wonderful presentation and he mentioned the importance issues of the topic.

Dr. Vivi Niemenmaa from the European Court of Auditors (ECA) suggested small addition that was really important on the draft. There were really huge gender elements, also in environmental SDGs when it came to climate change, water, and etc. Gender was important, so it could be integrated into environmental SDGs. The other thing, she suggested including whole of society approach or stakeholder perspective on sustainable development policies, like Finnish sustainable development policies, not only center on administrations. She then congratulated the team.

Mr. Arifa responded that they did not include the gender in this project. He said that the expression of whole of society approach could be clearer whether it is about private sector and civil society. It was a new thing for them and they would think about it.

Ms. Marchand said that they could not audit stakeholders or private sectors in Canada, so they asked the government how they work including those stakeholders and private sectors. In terms of gender, the question was 'how to do that' and we need to think about it. But she was happy that Dr. Niemenmaa raised the issue as gender was relevant to everything.

Mr. Sunil Dadhe from SAI of India gave compliment to the team and said the presentation was wonderful and it was a comprehensive report. He gave two feedbacks. First, there was some redundant. The report was too long and had certain repetition. He gave some examples of the repetition, such as paragraph 5 and paragraph 30 as both of them are about whole of government approach. The second point, a little more elaboration and focus on indicators could be useful. Indicator was a measure performance until 2030. The final feedback was about experience sharing. WGEA should extensively started to use the community portal at IDI website that was already available, user friendly, but not much used. This portal was excellent platform for sharing experiences, sharing difficulties, helping each other in auditing SDGs. Maybe link to that portal could be provided or just mention that the portal was available free of cost for all SAIs.

Ms. Marchand thanked Mr. Dadhe and told that she appreciated the feedbacks.

Mr. Jonathan Keate from SAI of New Zealand commented that the guidance was extremely useful for PASAI members because many countries had struggled with thinking about inter-

languages between the goals, the whole of government approach, and working with stakeholders. He asked that the PASAI cooperative audit on SDG preparedness that is currently underway be referred to in the guidance, along with the other cooperative audits that are part of the IDI's global program of work in this area. Mr. Keate also gave feedback about the content of guidance, especially the Ghana example in part three could explain the audit more clearly.

Ms. Marchand thanked Mr. Keate for the comments and she appreciated them.

Mr. Mark Gaffigan from SAI of USA said he was happy with the presentation. Then he talked about the whole of society approach that was consistent with idea whole of government included everyone and involved the stakeholders. His concern was also on the different set criteria used by some countries. He asked whether there was agreement or common understanding on those 11 characteristics that were mentioned on the part of South America or India examples and 12 characteristics used in Indonesia in assessing national preparedness.

Mr. Arifa thanked Mr. Gaffigan for the comments and mentioned that they would think about how to express the references more clearly.

Mr. Dadhe told that IDI expected to come out with summary document using the result of cooperative audit on the preparedness conducted by about 45 English-speaking countries before next HPLF.

Ms. Kimberly Leach from SAI of Canada responded Mr. Gaffigan's question with looking back on the high level meeting that was held last year. There were seven basic criteria for assessing the preparedness, three of them were policy criteria and another three were data criteria. Some countries were elaborating or dividing these criteria a little bit more. IDI website probably had those meeting documents and circulated broadly. There was one thing that people felt missing from 7 steps, namely policy coherence. The other thing was how we would audit implementation as the countries now focused on preparedness of implementation. This was opportunity for WGEA and for IDI to better look at implementation. The project leaders need to make better restrictions in the guidance between audit preparedness and audit implementation, because now most SAIs thought about preparedness but in the next two years SAIs would focus on implementation.

Mr. Gaffigan told that it would be so much better if IDI could put same issues or same questions from SAIs' experience in terms of assessing the preparedness so everybody could talk the same language.

Mr. Arifa thanked for Mr. Gaffigan for the input. He told that they already thought about it in the beginning. He agreed that maybe IDI could look at this aspect.

Ms. Corazon Gomez from SAI of Philippines suggested considering responsible concern agencies of government or other stakeholders in government approach in the guidance.

Mr. Arifa thanked Ms. Gomez for the comment. He told that they could not emphasis the crosscutting stakeholder approach.

Mr. Mohammed Diyer from SAI of Morocco mentioned about the parallel audit that was conducted in some countries in Arab region to review the preparedness of implementation of SDGs. He told that the summary of the report was provided if needed.

Mr. Arifa thanked Mr. Diyer for the inputs and he was pleased if the report could be sent to them.

Mr. Bahtiar Arif closed the discussion session and proposed that the document will be revised based on inputs and comments made on the discussion

### Presentation (Video Conference) on Audit Guidance on Agriculture and Food Production: Guidance for Supreme Audit Institutions by Ms. Camilla Fredriksen – AFROSAI General Secretariat

Since SAI of Cameroon as the project leader could not attend the meeting in Prague, Ms. Camilla C. Fredriksen from AFROSAI General Secretariat also representing SAI of Cameroon did video conference for the project presentation.

The presentation was divided into three parts, namely the introduction to the process, presentation of the guide and steps to finalize the product. Ms. Fredriksen told that the objective of the guidance was to increase knowledge about agriculture and food production and to encourage more audits in this field. Her presentation also included the results from the mini survey distributed to INTOSAI WGEA members. So far, it had also considered the feedback from parallel session in Bandung. However, they had not been able to identify any audit examples especially with regard to irrigation and social conditions for agriculture workers as it were quite specific. The report draft had already been circulated to sub-committee members and received some feedbacks.

The guide itself had three main chapters. The first chapter is an introduction to trends in agriculture and their impacts. The second one is the four-step approach to planning audits on agriculture and food production which consist of understanding the agricultural sector, mapping government efforts, prioritizing and selecting the audit topic, also designing the audit. Lastly, the third chapter identified audit experiences, good practices, and audit methodology on agriculture and food production. To finalize the guide, the project leader will revise it based on the feedback received, elaborate more on SDGs and the nutritional aspects of food security, then finalise the appendix of case studies.

### Discussion:

Mr. Mark Gaffigan from SAI of USA recommended providing more information about other alternatives to agriculture for food production in the trans-area especially self-cultured food. He said that it could be a good alternative in the area and promised to send further information regarding this topic.

Ms. Fredriksen told that it would be elaborated more in last part of the guide, which would be possible.

Ms. Sylvie Marchand from SAI of Canada had similar comment to Mr. Gaffigan about new prospect for new social food. She would send further written comments to the project leader about this issue.

Ms. Corazon Gomez from SAI of Philippines proposed to include the effects of human activities on agriculture within the report.

Mr. Manish Kumar from SAI of India suggested including the impact of water in relation to food security with respect to the deterioration in the soil field and the ground water quality and quantity within the document.

Mr Bahtiar Arif closed the session due to problem with internet connection and mentioned that the secretariat would contact Ms. Fredriksen to complete and finalise the document before it would be circulated to all WGEA members.

## Presentation of Audit Guidance on Land Use and Soil Quality Management – Combating Desertification: Guidance for Supreme Audit Institutions (SAIs) by Ms. Manako Ramonate from SAI of Lesotho

Ms. Ramonate from SAI of Lesotho delivered the presentation in the session representing SAI of Pakistan as the project leader who could not attend the meeting. She started the presentation by explaining about the team members. Further, she mentioned that the project report would include four chapters and five appendices. The chapters are introduction on the issue, management strategies to combat desertification, international/national responses towards combating desertification and environment auditing-key elements & activities.

She explained that the term “land organization” was changed with “land use” so that the title of the project changed into Auditing Guidelines on Land Use and soil quality Management for Combating Desertification. Ms Ramonate explained briefly about the summary of previous WGEA works on Land Use topic. The summary include the discussion about “Paper on Land Use and Land Management Practices in Environmental Perspective” (a project led by SAI Morocco in 2013), competition between different land-use activities for a piece of land, overexploitation to sustainability, environment issues in land use, instruments to control land use, and case studies on policy, effectiveness of planning, sustainable use and rehabilitation of land use and its resources.

The first chapter of the guidance explains the definition and indicators of desertification. The chapter also discusses about land and its resources, causes and effects of desertification. Second chapter discusses about management strategies to combat desertification that consist of sustainable land management, integrated landscape management, land governance and land use planning, soil quality management and importance of soil quality management in SDGs. Further, third chapter provides some information about international/national response towards combating desertification, such as recognition of desertification as global problem by UN, enforcement of UNCCD 1996, and 2030 agenda for SDGs. Lastly, fourth chapter explores more about environment audit with regard to key elements and activities in planning stage, execution stage, and reporting phase. This chapter also provided auditable areas or topics and audit case studies from some SAIs’ experiences.

### Discussion:

Ms. Ramonate told that she would take note all the comments and forward them to SAI of Pakistan.

Ms. Airi Andresson from SAI of Estonia said that the paper has a very important topic and it was really central. However, there were few key elements with the research paper that might be considered in the document. First, she said that the document did not followed step-by-step approach that normally seen in a guidance document. There should be a consideration whether it should be renamed, or whether it will be developed it into a proper guidance document. She added that a guidance document has a step-by-step approach which followed a certain guideline. Second, Ms. Andresson mentioned about defining the focus of the document. As mentioned in the presentation, the aim of this document was updating the document led by SAI of Morocco however it was not clear that document did not really discussed desertification issue specifically. This document could perhaps focus more on desertification and maybe it could be shorter than the 2013 document. Additionally, she recommended making a clear distinction between case examples in how these cases are important in desertification issue. Further, she said that the document was lacking of specific examples on government’s responses to desertification. It mainly discussed about the general needs to cooperate and having multi-stakeholders involvement without specifically in what topic. It would be more valuable if the document could have a list of possible methods that the government use, for instance, whether they did not allow forests to be cut or they

somehow regulate grazing, and many different specific methods. Yet, she said that the list did not have to be a complete one because it was very complex issue.

Mr. Manish Kumar from SAI of India pointed out that the audit criteria would be very useful if listed in audit matrix Chapter 4. The report provided a lot of information however it needed to be shortened as some information is not that important for this particular topic. The previous presentation on food security could be merged. Thus, food security issue was considered important to be mentioned in the document. Further, Mr. Kumar asked about the quality assurance level-two for the project.

Mr. Sunil Dadhe from SAI of India said that the quality assurance level two required two things, namely exposure for less than 90-days and evaluation by external entities. He did not know what entity which was external to WGEA that would evaluate this report. If there were no external entities, it would be difficult to achieve the QA level two particularly in this kind of report. Further, Mr. Dadhe also mentioned that for if the project had used the research of many surveys, then these surveys should be mentioned.

Mr. Bahtiar Arif as the moderator of the session told that the process of QA level two was not only for this project but for all audit guidance projects that were being prepared. He said that the QA process will be discussed at the end of the meeting.

Mr. Mohammed Diyer from SAI of Morocco agreed that it was very important to discuss about the title of the document. He mentioned that the use of land use in this document did not give clear information, how it is different, the linkage between two documents, and how it could give added values from the previous one. He told that this should be clarified clearly in the document.

Mr. Junnius Arifa from SAI of Brazil said that the project was very important and it gave a lot of relevant information. However, there was a bit of information missing in introduction, such as the purpose and objectives of the project as well as the structure of the document. Mr. Arifa agreed with the comments from Estonia and he mentioned that only chapter 4 that focused on audit and how to audit this theme. Further, he added that the document perhaps could be shortened, especially for some other information in Chapter 1-3. He suggested keeping the main information while the other information could be moved to the appendix. Furthermore, the information in section 2.5 about environmental audits which he considered not directly related to this document could be taken out. Lastly, Mr. Arifa added that it would be very useful if we could identify which SAI who had done the audit in Appendix 3, identify and communicate with them.

Mr. Michal Rampir from SAI of Czech Republic said that he would like to add some comments for this guidance as his SAI was the subcommittee of previous project led by SAI of Morocco. He said that he would like to send these comments directly to SAI of Pakistan.

Mr. Bahtiar Arif closed the discussion session by inviting all meeting participants to send their comments by email or other media directly to project leader and the subcommittee members. He said that the project would be revised and completed by SAI of Pakistan and would be circulated again to all of SC members afterward.

### **Presentation of Massive Open Online Course (MOOC) on Auditing Waste Management by Ms. Airi Andresson from SAI of Estonia**

Ms. Andresson began the presentation with explaining about the MOOC project especially on the methodology used, course structure, what WGEA members wanted to see and the milestone of the project. The project was developed in cooperation with University of Tartu in

Estonia and the delivery would be fully online. The MOOC was planned for 4 to 5 weeks duration, 1 ETCS per course, with 3 modules, and self-paced. There would be an online discussion forum which would be the main thing for supporting team to manage during the course. All the documents would be available all year around. The methodology used for this MOOC would consist of course testing, exercises and tests, illustrative videos, case studies, INTOSAI WGEA materials, and literature review.

The structure of the MOOC on waste management would be sort of step-to-step approach and it would be divided into three modules, namely background information, choosing the audit topic, and audit approach and methodology.

Ms. Andresson mentioned the results of mini survey showed that most SAI respondents had audited waste issues. She added that some of SAIs did not conduct waste audits within the last five years because the topic was a low priority, SAI's lacking of environment auditors, and some SAIs who did not have mandate to audit municipal issues. Creation of Audit Design Matrix and good practices on waste management were considered as the most beneficial topics for SAIs. She also explained the milestone of the project and requested Steering Committee members to provide audit matrices of waste audits to be used as examples in the online course. She also requested Steering Committee members to provide audit cases especially if their SAIs were not one of 19 countries that have joined the mini survey. The project leader has included some of the exercises based on the feedback on the course exercises and it would be very valuable to know whether the exercises were too easy or too complicated. Furthermore, possible input for course videos was also needed. Concluding her presentation, Ms. Andresson was committed to test the final version of the waste MOOC in March to May 2019 for it would attract more valuable inputs and adjust the document/course.

#### Discussion:

Mr. Michal Rampir from SAI of Czech Republic told that his SAI had a very good experience with the MOOC testing during the EUROSAI WGEA Cooperation. He mentioned that it was important to know about the basic information of the course duration. He added, the most important content of the course is organizational information thus he was not sure whether the information was already provided within the document Ms. Andresson had sent. Further, he also recommended adding some information on concrete waste audit approach in module 3 - auditor approach that provides general audit approach in any environmental issues.

Mr. Jonathan Keate from SAI of New Zealand said that he had completed the introduction course successfully because he wanted to see the value of the course. He found that it was really good and said that the waste MOOC looked like it would be very useful for PASAI also. He further said that the "circular economy" concept is gaining traction and it was good to see it reflected in the guidance.

Mr. Bahtiar Arif proposed the approval of this project by steering committee members and agreed that the MOOC would be tested according to the schedule. The Steering Committee members agreed to approve the project.

#### *Lunch Break*

## Presentation of Greening the Supreme Audit Institutions (SAIs) Training Tool by Ms. Jerneja Vrabic from European Court of Auditors

Ms. Jerneja Vrabic began the session with explaining the project overview. She continued with the meaning of “greening the SAIs”, which is structured way to deal with the office’s environmental impacts and to improve working environment. The document includes auditing SAI’s activities and environmental impacts, engagement and awareness rising, focusing on office-related activities, using the methodologies and experience of others and voluntary initiative by SAIs. Further, she mentioned that 44 SAIs provided answers in a survey and most of them interested in the training and half of them prefer e – learning course. She said that it was interesting knowing that SAIs who had systematically introduced green principles had further interest in training. It was indicated that the course should equally cover all important stages/elements and present good and innovative cases, with main target group of the project would be middle management and auditors.

Moreover, Ms. Vrabic explained the current status of the project. The way how to develop INTOSAI WGEA training materials had been prepared in accordance with the guide for project leaders. The plan of the training had been prepared including invitation letter and training description, course at a glance / agenda of the training with sessions’ list, the time allocation for each session, the responsibilities of the SAIs, and the contents of each sessions, methods, as well as which templates that would be used.

Further, she elaborated about sessions at a glance where the aim of each session was presented, the method that should be used, and the expected outcome. Focus was given on preparing the presentations, cases or case studies and templates at the moment. At the end of November 2018, the project leaders would have a meeting to align the work and to see what should be done and finished. Collecting additional templates, examples and cases from SAIs to be included into meeting materials would be done so that the participants could see what SAIs were doing and what were the best practices and examples. She further mentioned about the expected outcomes of this training and explained the nine sessions of the training. She said that the maximum number of the participants would be 25 people and the training would be conducted in face to face method prior to the next Assembly meeting in summer 2019 in Thailand. So far, AFROSAI WGEA and EUROSAI WGEA indicated their interest. Based on the result of the survey, there were possibility of development to an e-learning course, that would be accessible to members of the WGEA and it would need the approval of Steering Committee members. At the end of her presentation, Ms. Vrabic mentioned some questions to be discussed by Steering Committee members, namely whether the structure of the training was logical, whether the content of the sessions was understandable, and whether there was anything missing/to excessively present. She also encouraged all Steering Committee members to contribute materials by sharing examples of environmental policies/action plans/performance reports/performance indicators used at their SAIs.

### Discussion:

Ms. Kimberly Leach from SAI of Canada said that she just wanted to prepare an email to be sent to project leader. The email would give an example of her office in what they call sustainable development strategy. SAI of Canada already had greening the office strategy although now it focuses more on sustainable development. Sustainable development strategy was aligned with the INTOSAI four-steps approaches.

Mr. Jonathan Keate from SAI of New Zealand mentioned that it looked like the project was going to be very useful. The SAI of New Zealand is taking some steps towards greening the SAI and hopefully would have things to contribute and they were certainly interested. It would be very good if there would be an e-version of the course available or they could try to run the training in conjunction with one of their regional meetings.

Mr. Bahtiar Arif from SAI Indonesia asked about who are the main target of the training whether it was management level of SAIs or the auditors.

Ms. Vrabic replied that the target was the auditors but other employees like managers were also welcomed if they were interested.

Mr. Arif asked how to monitor the impact of the training such monitoring the participants' action after the training and whether the project team already had a program to monitor this.

Ms. Vrabic replied that they had not yet had the monitoring program. She said that she would consider it through some surveys afterwards.

The last question from Mr. Arif was whether the project was part of SAI-PMF provided by the IDI.

Ms. Vrabic answered that it was not at the moment.

Mr. Arif suggested to communicate the project to IDI and recommended including the greening SAIs training tool project as a part of SAI-PMF.

The discussion was ended with the approval by Steering Committee members.

### Presentation of Environmental Data Training Tool by Mr. Sunil Dadhe from SAI of India

Mr. Sunil Dadhe started with mentioning that it would be possible for anybody to use technology for environmental audit and this was the whole purpose of the project. He also mentioned other objective of the project was finding the way of using technology in environmental audit using big data and identifying key sources and considerations of environmental data available to SAIs. The project also aimed to look at tools and methods in the absence of high quality environmental data which was a major problem faced by SAIs. The training tool discusses about the use of data analytics, computers and audit techniques.

Mr. Dadhe also explained the modules and sessions as well as time duration of each session. The training methods adopted were introduction, brainstorm sessions/flip-charting, individual exercises and group discussions, lectures/slides/videos, case studies and group discussions, hands-on training on QGIS software, hands-on training on downloading Glovis data, hands-on training on Google Earth and questions and feedback. He explained what a person could learnt at the end of each module. Module 1 was an introduction to WGEA research that included the introduction, audit evidence and data, data usage in environmental audits, sources and key considerations. Module 2 consists of principles of data analysis process using secondary data and the six basic steps for data analysis. Module 3 discusses about experimenting use of environmental data in environmental audit consisted of three sub modules, namely introduction to remote sensing, introduction to GIS and GIS file formats, and introduction to open source remote sensing data. This module 3 talked about the application of GIS for environmental audits that presented three case studies that were contributed by the SAIs. Lastly, Module 4 deals with non-availability of data and future directions in environmental data.

He further explained the distinctive features of the training, like focus on open source tools, flexibility in adding case studies, easy to customize, and uses videos/illustrations to enhance effect. Before closing his presentation, Mr. Dadhe mentioned the timeline of the project that expected to be finalized in 2019.

#### Discussion:

Mr. Dadhe confirmed that he already received feedback from SAI of Estonia. One of the feedbacks was a suggestion on how to use this tool more effectively.

Mr. Junnius Arifa from SAI of Brazil said that his friend who worked with capacity building and involved in many trainings was so excited about the project. His friend wrote comments about five pages but Mr. Arifa did not have time to translate and send it. He told that his friend made SWOT analysis about the project and he was excited to work maybe on the next step to integrate information with what the SAIs were doing in many trainings. He mentioned that as the course gave informatory perspective, other people could apply to the course without some prerequisites. Further, he also asked whether the SDGs could be mentioned in the project and whether the project could include some cases and tools to monitor SDGs.

Mr Dadhe told that the project was more about technology and using big data and he did not think that big data would be needed to monitor SDGs. Big data could be used to monitor physical instrument in SDGs. The course gave technology equipping people to do a job. Thus, if they learned and decided to use the technology to something related to SDGs, it would be welcomed to do.

Ms. Corazon Gomez from SAI of Philippines considered feedback to measure the tool to know how useful it was and what were lacking in it. It would be a good source if SAIs of India continued to reevaluating and assessing the tool for further improvement.

Mr. Dadhe told that the project was something which was in research. Every time people used the tool, the feedback was welcomed to know how useful the tool was. A long with feedback, there would be a case with particular SAI, which could be later built into this tool as an option available to develop. Further, he was not sure that we could know how effective the tool would be actually used, but if the steering committee approve the tool in 2019, then by 2020 we should be in the position to have the first kind of delivery maybe 15 to 25 person that were going to use the tool in their audits immediately.

Dr. Vivi Niemenmaa from European Court of Auditors asked whether the SDGs software could be still relevant to the project.

Mr. Dadhe told that it was still quite relevant. However, he added that technology would keep evolving and maybe 2 years from now, people would not use GIS anymore then we would have to change what we used.

Ms. Sylvie Marchand from SAI of Canada reassured that the project was about how data in recent studies used for direct measure to physical parameter and did not talk about estimation.

The session then was closed with the approval of this project from the Steering Committee members.

#### **Presentation on Training on Environmental Auditing in the Global Training Facility by Mr. Sunil Dadhe from SAI of India**

Another presentation from SAI of India presented by Mr. Sunil Dadhe was training on environmental auditing in the global training facility. He began the session with explaining

the background of the project. SAIs throughout the world had perceived strong need for trainings in Environmental Audit as had been observed through various surveys conducted by INTOSAI WGEA. Decision to merge training material available worldwide and conduct a combined environmental audit training course at Global Training Facility (GTF) i.e. International Centre for Environment Audit and Sustainable Development (iCED), Jaipur (INDIA) was made at 10th Meeting of WGEA SC held at Marrakech, Morocco. Then SAI of India together with other SAIs decided to work on it at the work plan 2014 to 2016 and 2017 to 2019.

The progress so far was there were five training programs, with 107 participants from 37 SAIs getting benefit from this program. 43 percent of participant were from other SAIs, and 57 percent came from INTOSAI WGEA member showing the interest rising.

Mr. Dadhe also mentioned the contribution of trainers from first to fifth ITP. He also presented the review of ITP module in 2017. Modules of environmental auditing training course for beginners – Introduction to Environmental Audit had been reviewed and revised. Duration of the course had been reduced from 15 to 12 days by restructuring and consolidation so as to reduce the number of working days required to be committed by the trainees and also reduce the cost for SAIs. Some session had been added, namely: Greening SAIs, Market based instruments in environmental governance, SDGs and Audit on SDGs, Environmental assessments and its audit, renewable energy and energy efficiency and audit of renewable energy and energy efficiency. Session on Introduction to Performance Audit had been removed as all of the participants attending training program were aware of basics. He also mentioned the trainers' support for upcoming 6th ITP, including the name of modules and nominated faculties and SAIs. Further, he explained the next activity that would happen in the global training facility and its progress, especially the earlier program, such as international workshop on waste management. SAI of India expected all managers to come and share their experiences. The workshop will be held on January 21 to 25, 2019 and nominations will be closed on the 30th of November 2018. So far, they had got 6 nominations, but they were looking for more. Nominations for the workshop were also invited from members, so that full potential of knowledge sharing platform could be tapped and participants had inputs on latest innovative practices adopted by other SAIs in Audit of Waste Management.

Feedback had been collected from the participants of all the training programs about the trainers as well as course structure. All the trainers so far had been rated above 8 on a scale of 0 – 10. Participants had rated course structure/ contents to be quite interesting and helpful in gaining necessary skills to conduct public audit on environmental issues. The right mix of classroom teaching and field visits/ study trips to give a practical exposure had been specifically appreciated. Participants had appreciated it to be an appropriate platform to share best practices in their country.

Mr. Dadhe also explained what they proposed for the next work plan 2020-2022. iCED was happy to shoulder the responsibility of GTF for WGEA in its Work Plan 2020-2022. Based on inputs from current Research and other Projects of INTOSAI WGEA Work Plan 2017 – 2019, International Training Program on Introduction to Environmental Auditing for the year 2020 and onwards could be reviewed to include the following: Audit Guideline on: Delivering the 2030 Agenda (Sustainable Development Goals) through Environmental Auditing, Quality and Visibility of Environmental Audits, Focus on Health aspects in Environment Audits, Greening Cities and Wastewater.

Mr. Dadhe also mentioned the proposal for INTOSAI WGEA Work Plan 2020-2022. iCED also proposed to conduct an International Workshops of 5 days each on specific

environmental issues with tentative topic on biodiversity in 2020, desertification, food security and sustainable agriculture in 2021 and climate change in 2022. These workshops will provide a knowledge sharing platform for member SAIs. Participating SAIs can share innovative tools and techniques employed in auditing specific environmental issues in these workshops.

#### Discussion:

Mr. Bahtiar Arif from SAI of Indonesia told that not all of the meeting participants had been in iCED. He suggested that the next steering committee perhaps could be held there.

Mr. Dadhe responded that he was very happy to host and suggested them to come in winter.

As there were no more comments, Mr. Arif closed the session with thanking Mr. Dadhe for his presentation of progress report on iCED.

#### International Training on Forestry Audit by Ms. Juska Sjam from SAI of Indonesia

Ms. Juska Sjam representing SAI of Indonesia's training centre presented the forestry audit training program. She opened her presentation with mentioning that she would provide the updated progress of the project since it had been presented several times at meetings before. The program objective was to support the capacity building of auditors from SAIs in auditing forest especially related to the protection of conservation areas and to provide a hands-on experience in utilizing geo-spatial technology. The methods used for the training were on-class session delivered by experienced subject matter experts and experienced auditors from the SAI of Indonesia and some were trainers certified by IDI. There was also an off class session and field trip to practice the technology for the audit. The expected outcomes of this project were to improve capability of designing an applicable forestry audit program and to create learning community network on forestry audit.

The materials of the training covered various topics consisting of: a) introduction to forest audit; b) understanding forest and sustainable forest management; c) determining audit topic, objective, and scope; d) developing research questions and audit criteria t; e) identifying audit evidence and methodology; f) field trip; g) preparing audit report; and h) audit report seminar and action plan. The training was held first in 2014 and about 120 participants from 29 SAIs had participated in this training. The last training was conducted in September 24 to 28, 2018. It was the fifth training which was conducted for 5 days in BPK's training centre in Jakarta. There were 19 participants came from Bhutan, Fiji, Indonesia, Malaysia, Nepal, Saudi Arabia and Sri Lanka.

Ms. Sjam mentioned the new thing in the 2018 training was the high level political forum theme with sustainable forest management as the main focus. Besides, the training used drone to take the current image. The image from the drone would then be combined with satellite images using GIS software and they could cover changes in a time series.

#### Discussion:

Mr. Jose Alfredo Gomez from SAI of USA wanted to know whether SAI of Indonesia owned drones.

Ms Sjam replied that SAI of Indonesia had five drones and the SAI used them for audit purpose.

Mr. Bahtiar Arif added that the drones were used to observe the impact of the earthquake on the land as well. The drone was also used to audit the reconstruction and the use of disaster related aid.

Mr. Gomez then responded that he would ask his colleague, Mr. Gaffigan, to purchase a drone.

Ms. Airi Andresson from SAI of Estonia was curious whether SAI of Indonesia got feedback from the participants on whether they started the audit on forestry after the training session. It was only because SAI of Indonesia had this training for several years about five or seven years and it was a very good training.

Ms. Sjam replied that the SAI of Indonesia training's center always provided a survey after the training to know the participant's satisfaction but she would clarify whether they had monitoring and evaluation system for past five years.

Ms. Andresson said that she wanted to know whether the previous participants really started their own forestry audit after they participated in the training.

Ms. Sjam replied that she did not have information at that time, but she would pass that question to the training center and she thought that it was a good idea to do that. She then added that one of the participants of the training attended the meeting.

Ms. Corazon Gomez from SAI of Philippines responded that she looked at the list of participants and found that there was always participant from SAI of Philippines for four years. She added that SAI has learned a lot of lessons and could get benefit from the training. She thought that the feedbacks and a particular plan on how to apply the learning are important. The feedback would be beneficial not only for the participants but also other members of the SAI or auditors.

Ms. Jesusa Gauang from SAI of Philippines mentioned that she participated the training in 2015. From 2014 to 2017 there were four other participants from Philippines, three people were assigned in Manila, one person was in central office and one person was assigned in region. Most of the forestry audit was implemented in region. In some regions, they now used the drones as well.

Ms. Sjam thanked for the inputs and information from Steering Committee members.

Mr. Jonathan Keate from SAI of New Zealand asked the same question to Mr. Dadhe whether he already measured the value of the iCED program. Did it lead to more environmental audits?

Mr. Dadhe from SAI of India said that they had the feedbacks but not in structure way. He could do that kind of feedback mechanism in the future. He said that they depend on voluntary feedback which kept coming and suggested to send them in a formal letter. He thought that it was a good idea to get the feedback in structured way. Those who went on training session from 2013 to 2015 perhaps could be asked on what they did in the past, and those who joined in 2015 to 2016 could be asked for feedback in the next year.

Mr. Junnius Arifa from SAI of Brazil asked whether this training could be delivered in an e-learning.

Ms Sjam responded that it was a good idea to develop the training into e-learning. Actually, the main idea for having this training face to face was to practice the technology itself, going out to the forest and having the participants actually learning how to use the machine. These two were the things that they wanted to develop further and became the main focus of the training. She thought that it would be a good idea if they could combine e-learning concept to the training.

Ms. Dadhe from SAI of India told that e-learning was a good idea but he would not recommend it for some areas. Just like forestry training, there was an element on biodiversity in the ITP that he would not recommend it to be an e-learning. Unless the participant actually went out and experienced biodiversity, they would not get the feel. At the end of the day of the training was a virtual environment. The value were when the participants actually went and saw the birds coming, when they actually went and saw a place where there was no water a few years back and there was water now, and when they interacted with the people. Things they learned in the process were something that they could not learn through e-learning. An effective e-learning has to be supplemented by live or online tutor, otherwise it would be just something like reading a book or watching a movie, which was one way of communication. It could be a combination. Mr. Dadhe concluded that in some aspects, e-learning was not a good solution.

Ms. Corazon Gomez from SAI of Philippines suggested the selection of participants of the training should consider whether they had drone or not, so when they back to their country it could be useful for their audit. It should be a requirement for the participants so if they said they did not have it then there would be no point in participating the training.

Mr. Bahtiar Arif from SAI of Indonesia as the moderator of the meeting thanked for the inputs and concluded the inputs were as follows: 1) monitoring and evaluation of the implementation of the training program which is important for all training programs in WGEA; 2) not all environmental audit training program can use e-learning especially when it came to practical experiences; and 3) the realization of the equipment especially when using special equipment such as drones.

#### **Greenlines by Mr. Jose Alfredo Gomez from SAI of USA**

Mr Jose Alfredo Gomez started his presentation with mentioning the background of Greenlines Newsletter. It had been published since 1996 and it was an important source of information for the working group on environmental auditing issues. The newsletter was distributed by email and it was also available on WGEA website, including past edition if we were looking for a particular feature story or news article.

In terms of the content of the newsletter, there was a message from the chair of WGEA, a feature story that changes, a more detailed story about major environmental audits, innovative audits methodology, sort capacity building. There was also a WGEA new section of summary of meeting, announcement, any upcoming events as well as regional WGEA news section. In addition to the news, there was also an area for countries submitting environment audits and want to highlight them by sharing those with the larger community.

There was also a future extra that would be published every 3 years that provided summaries of final guidance or research taking place. For the upcoming edition, which was going to be issued in the next couple of weeks, it would actually have a new look. Mr. Gomez told that they also suggested asking people, whether they were satisfied with Greenlines in terms of that meeting their purposes and he thought that it was working every 2 years.

#### **Discussion:**

Mr. Bahtiar Arif told that the meeting participants could give their feedbacks for Greenlines. He also asked whether SAI of USA had conducted any survey to know the usefulness of Greenlines.

Mr. Gomez replied that he was not sure that they had it but he thought that it could be done in an email where they could send to ask the people for nominations. He also mentioned about possibility to include the questions in a survey to know whether they need to continue doing Greenlines or making changes to it.

Mr. Jonathan Keate from SAI of New Zealand thought that they should think about a project focused on communication as part of the next work plan including Greenlines but also the WGEA website, the WGEA survey and other forms of communication.

Ms. Airi Andresson from SAI of Estonia praised the Greenlines and she told that she tried to contribute to it. She really appreciated that SAI of USA had taken the efforts to edit all the text and thought that it must be a lot of work. Greenlines was also a very good source for audit cases because normally the oldest cases end up in a database.

Mr. Bahtiar Arif told that the Secretariat had designed a small survey on the usefulness of Greenlines.

Ms. Juska Meidy Enyke Sjam representing the Secretariat told that the survey was not really particularly on the Greenlines, but on the ninth survey which was a question about Greenlines, whether people have used it or not. The result of the survey is still being analyzed and she told that it would be out as soon as they had finished it and it would give them good information. Further, she told that she had always been wondering whether the name of the Greenlines had any connection with the metro lines but it was great.

As there was no more question or suggestion, Mr. Bahtiar Arif closed the session.

## Regional WGEA Reports

### ACAG/PASAI WGEA Reports by Mr. Jonathan Keate from SAI of New Zealand

Mr. Jonathan Keate started his presentation with presenting a map and pointed out New Zealand at the bottom of the map as the coordinator of the environmental auditing group of PASAI region. He continued his explanation of the background and membership of PASAI. ACAG PASAI RWGEA was formed after 2000 PASAI congress. SAI of New Zealand has chaired and coordinated the RWGEA from the start. As well as coordinating the working group on environmental auditing, his Auditor General was also the Secretary General of PASAI organization. Donors were IDI, ADB, NZ and Australian Aid programs, World Bank, more recently EU. The purpose of ACAG/PASAI was to build environmental audit capability in ACAG/PASAI members, cooperation and knowledge sharing.

Some challenges faced by PASAI, namely various audit approaches such as in French, Westminster, US and variety of accounting standards. Some achievements of PASAI were there were 10 RWGEA meetings since group was formed. There were some cooperative audits on environmental topics: solid waste, drinking water, sustainable fisheries, and climate change adaptation/disaster risk. Cooperative Performance Audit program (CPA program) was launched at 12<sup>th</sup> PASAI Congress in Palau in 2009 with an initial focus on environmental auditing.

RWGEA meeting in 2018 recommended that PASAI, ACAG and the RWGEA jointly develop an environmental audit capacity building or training program specific to the needs of Pacific Island audit offices, relevant to the Pacific context, drawing on RWGEA/WGEA guidance, training resources, and contacts.

For environmental auditing training, PASAI actively promoted the MOOC on Introduction to Environmental Auditing to PASAI membership. There were 43 students from PASAI registered. Besides, there were some very good feedbacks so far. PASAI would encourage members to do future MOOCs, such as water and the online training can work well for regions.

The current activity was cooperative audit on SDGs. There were 13 PASAI members undertaking a cooperative audit on country preparedness for SDG implementation. The activity was supported by the IDI and PASAI secretariat and span two years from 2017 to 2019. It contributed to global report on SDG implementation. The progress report was submitted to UN in July 2018. There were three audit objectives, namely:

1. To what extent Pacific governments had adapted the SDG agenda into their national contexts;
2. Whether the government had identified and secured resources and capacities (means of implementation) needed to implement the 2030 Agenda;
3. Whether the Government had established a mechanism to monitor, follow-up, review, and report on the progress towards the implementation of the 2030 Agenda.

There were challenges for PASAI audit teams and lessons learned in terms of team composition and skills and engaging with stakeholders. There was also challenge regarding the concepts and terminology such as whole of Government. The teams struggled with new concepts and terminology.

From the audit activities, PASAI concluded that national system preparedness to implement the SDGs is not uniform across the Pacific countries audited. The objective of individual SAI audit reports was to identify gaps in national system preparedness and make practical and achievable recommendations to their governments. The regional report on national system preparedness would provide regional stakeholders with an independent assessment of achievements to date and where more needs to be done.

Mr. Keate also explained the progress of greening the SAI of New Zealand project as an example of another initiative that will be encouraged in PASAI.

#### Discussion:

Mr. Bahtiar Arif asked whether there was any comment or suggestion from Steering Committee for PASAI report and there was no comment.

#### ARABOSAI WGEA Reports by Mr. Sultan Alotaibi and Ms. Rania Alojairi from SAI of Kuwait

Mr. Alotaibi opened the session with presenting a map of ARABOSAI region that consisted of 22 countries. He then explained the background of ARABOSAI RWGEA. The WGEA of ARABOSAI was initiated its work in May 2009. 11 meetings had been held of which three work plans were approved. The work plans were fully achieved (2010-2012, 2013-2015, and 2016-2018). The ARABOSAI WGEA consists nine countries as members: Jordan, Iraq, Kuwait, Yemen, Tunisia, Oman, Palestine, Egypt and Mauritania. The work plan of 2016 to 2018 consisted of research working papers and 3 training programs in topic of energy audit program (SAI of Jordan), Environmental Auditing Standards Program (SAI of Egypt), and Medical Waste disposal Effectiveness Program (SAI of Kuwait).

Ms. Rania Alojairi then continued the presentation. The most important results of some research papers completed include the following: SAIs role in auditing the environmental impacts of liquid industrial waste, and comparing the environmental laws in the Arab countries (laws, regulations, decisions) related to the environment, SAIs role in auditing

public parks & landscapes, SAls role in preparing a procedural guideline on environmental auditing, SAls role in auditing the impact of communications towers on the environment and humans, SAls role in auditing the coastline, SAls role in auditing the natural reserves. Proposed training programs were energy audit program approved and held in the Jordan during the period from September 8 to 13, 2018, environmental auditing standards program (the preparation of the training program pivots, and the coordination with the specialized committee of the ARABOSAI to include the program within the training plan), and evaluating the efficiency of medical waste disposal program that program was approved and held in the State of Kuwait during the period from September 11 to 13, 2017.

There were some activities of ARABOSAI WGEA, namely attending the 15th meeting for EUROSAL WGEA that was held in Albania in 2017, attending the 18th meeting of INTOSAI WGEA Bandung, Indonesia in 2018, presentation of ARABOSAI RWGEA progress report & activities in 6th working meeting of ASOSAI WGEA in Khao Yai, Thailand in 2018, and attending the 16th annual meeting of EUROSAL WGEA and the training seminar climate changing in Bratislava, Slovakia in 2018.

She also mentioned the proposed program of ARABOSAI WGEA, namely the 17 sustainable development goals and objectives were reviewed and three themes were agreed on for sustainable development. After deliberation among the members of the committee, it was agreed to include three topics related to research papers within the Commission's plan 2018 to 2020 in accordance with the strategic plan of the Arab Organization and based on the objectives of sustainable development as set by the United Nations within the framework of Agenda 2030. The three recommended topics were the following: the role of SAls in auditing the efficiency and effectiveness of desertification control procedures, the role of the SAls in auditing and evaluating the quality and efficiency of the management of the use of water resources and the role of SAls in auditing the efficiency and effectiveness of renewable energy projects and use. Besides, the experiences of the members outside the work plan were reviewed through presentations and summaries of reports on the following topics: evaluation report on the effectiveness of the integrated air quality management program by SAI of Kuwait, evaluation of forest and forest protection performance in the Ministry of Agriculture by SAI of Jordan, hazardous wastes by SAI of Tunisia, biodiversity by SAI of Iraq, supervision of the cleanliness of beaches by SAI of the Sultanate of Oman, control of medical waste by SAI of Palestine, combating desertification and protecting forests by SAI of Mauritania and evaluation of the performance of the oversight role of government on cement companies by SAI of Egypt.

#### Discussion:

Mr. Bahtiar Arif asked whether there was any comment or suggestion from Steering Committee for ARABOSAI report and there was no comment.

#### EUROSAL WGEA Reports by Ms. Kaire Kesküla, EUROSAL WGEA Secretariat

Ms. Kaire Kesküla from the Secretariat of EUROSAL WGEA delivered a presentation on the EWGEA's progress report. There were 42 members with 9 steering committee members in EUROSAL WGEA. In 2018, the following events had been held: spring session on environmental governance, training on climate change connected data, 16<sup>th</sup> annual meeting on climate change and increasing the impact of environmental audits. At the annual meeting (26-28 September 2018 in Bratislava, Slovakia), external and SAI presentations had been made, future cooperative audits discussions held and call for candidates for a new Chair for 2020 onwards announced.

Ms. Kesküla also presented the progress of recent three cooperative audits carried out in EUROSAL WGEA. Audit on energy efficiency of public sector buildings had been organized by 8 SAs, with SA of Estonia as project leader and SA of Latvia and Lithuania as co-leaders. Cooperative audit on air quality was still ongoing in cooperation of 15 SAs and the SAs of the Netherlands and Poland acting as project leaders (published in October 2018). The audit was expected to be finalized by the end of 2018. Cooperative audit on Mediterranean marine parks was still ongoing in collaboration of 8 SAs with SAs of Cyprus and Malta as project leaders. It was expected to be finalized in January-February, 2019. Ms. Kesküla informed that the upcoming EWGEA activities were the 2<sup>nd</sup> EUROSAL SG1 meeting in Tirana, Albania (30-31 October 2018), EUROSAL WGEA Massive Open Online Course on auditing water issues running from 12 November 2018 (5 weeks) and Newsletter 2/2018 that would be published in December 2018. The next EUROSAL WGEA meetings would be the spring seminar in 2019 in Cyprus on waste-related topics and 17<sup>th</sup> annual meeting in Luxembourg (European Court of Auditors) with focus topic biodiversity.

Ms. Kesküla pointed to the MOOC on introduction to environmental auditing which was the initiative of the National Audit office of Estonia (2016). The 3<sup>rd</sup> run of this MOOC had been conducted from September to October 2018 and more than hundred participants had joined, finished, and received the certificate. The MOOC on auditing water issues was a new EUROSAL WGEA project with technical solution by University of Tartu. Materials had been compiled by 9 European SAs (EUROSAL WGEA members). Testing had been completed and the MOOC would run from 12 Nov 2018 for 5 weeks with 4 modules. The online course was fully online and accessible and self-paced. The contents of the MOOC were as follows: introductory reading on importance of water. Module 1 on water-related problems, Module 2 on legal framework, Module 3 on tools for water management, and Module 4 on planning an audit on water-related issues. The MOOC methodology consisted of reading materials, case studies, illustrative videos, exercises and tests, and forums for discussion and socializing. Ms. Kesküla finished the presentation by mentioning that the meeting participants could contact her if they had any questions.

#### Discussion:

Mr. Bahtiar Arif asked whether there was any comment or question from Steering Committee for EUROSAL report and there was no comment.

#### COMTEMA Reports by Mr. Junnius Marques Arifa from SA of Brazil

Mr. Arifa delivered a presentation on special technical commission on the environment. The members of COMTEMA are Colombia, Cuba, Honduras, Panama, Dominican Republic, Chile, El Salvador, Guatemala, Bolivia, Venezuela, Costa Rica, Ecuador, Mexico, Peru and Uruguay. Brazil was elected to be the president of COMTEMA for the period of 2018 to 2020. There was a first meeting on the capacity building in May 2018 with the main purpose was to improve the work plan for the next period and discuss about some coordinated audit works that were going on.

The objective of COMTEMA was to contribute to the environmental audits by promoting the control of the environmental management and strengthen the integration of SAs. Coordinated audits permitted experience exchange, consolidation and comparison of result and joint audit with independent reports. Before they started every coordinated audit, they planned capacity building to make sure each country can start at the same point of information. Most relevant themes they focused on were SDGs, protected areas, sustainable public procurements, water management resources, climate change and waste management. Capacity building actions work along the CCC to develop some MOOCs, a lot

of online courses and lectures and promote interchange between the EFS. Communication was conducted by elaborating communication products to different stakeholders and sharing some work papers, regulatory diagram, INDIMAPA results, executive summary, info graphics, etc. Besides, they increased cooperation with other INTOSAI groups such as AFROSAI, WGEA, CBC and IDI. They also established interchange and a communication channel with the United Nations as well as induced the improvement of the environmental governance in Latin America.

#### Discussion:

Mr. Bahtiar Arif asked whether there was any comment or question from Steering Committee for OLACEFS report and there was no comment.

#### ASOSAI WGEA Reports – Sent to WGEA Secretariat

SAI of China who was not able to attend the meeting sent the report to the WGEA Secretariat. Some main points of the report including:

1. New memberships of SAI of Kyrgyzstan and SAI of Myanmar adding the group members to 32. The regional WGEA also updated its website to the new address of: [www.asosaiwgea.org](http://www.asosaiwgea.org).
2. The 7<sup>th</sup> Seminar on Environmental Audit on January 2018 in Thailand. The 7<sup>th</sup> seminar discussed more technically on Information Technology (IT) in Environmental Audit and other featured practices of environmental audit.
3. The 6<sup>th</sup> Working meeting, which was attended by 57 delegates from 24 countries, discussed about big data application in environmental audit and poverty alleviation and living environment improvement in rural areas. The meeting also discussed the progress on the cooperative audit project on water protection which involving 10 SAIs and the next hosts for the 7<sup>th</sup> and 8<sup>th</sup> Working meeting, which would be SAI of Bhutan and SAI of Kazakhstan respectively.
4. The Results of 8<sup>th</sup> survey on environmental audit which touched more on profiling the environmental audit departments and its people, also on how the audits were being carried out.
5. Several numbers of active ASOSAI WGEA members' active participation in INTOSAI WGEA recent activities.
6. ASOSAI WGEA had also actively exchanging knowledge with other regional WGEAs such as the cooperation between AFROSAI WGEA and EUROSAI WGEA.
7. ASOSAI WGEA has also actively promoting environmental auditing through seminars, meetings and through ASOSAI website.
8. Finally, ASOSAI WGEA conveyed its commitment to take active measures to make consistent contribution to the environmental protection and sustainable development in Asia.

#### Introduction to Next Work Plan 2020-2022 by Secretariat of INTOSAI WGEA

Before the presentation of work plan started, Mr. Bahtiar Arif as the moderator told that the chairman of WGEA had mentioned that the leadership of SAI of Indonesia in INTOSAI WGEA would end next year. The secretariat had built communication to all Steering Committee members by sending emails to find potential candidates for the next chairmanship. SAI of Finland expressed their commitment to be the next leadership of INTOSAI WGEA. He thanked to SAI of Finland for this and then called Dr. Vivi Niemenmaa from ECA who represented SAI of Finland to give some information of the potential candidacy of INTOSAI WGEA.

Dr. Niemenmaa told the initiative started when she met Ms. Tuuli Rasso last May or June when they attended a conference. She was told that EUROSAI as well as INTOSAI WGEA was looking for a new chair. She then started to talk about this with the Auditor General of Finland and she was really supportive and really enthusiastic. Dr. Niemenmaa was sure that she would give a very good support for this working group and she was really committed to sustainable development goal for environmental auditing.

Dr. Niemenmaa told that her Auditor General main ideas would be to connect the work to the SDGs with environmental perspective and increase the awareness in public finance perspective for environmental auditing. Some other ideas included communication possibly using social media also between the meetings, as well as providing a half-day training before an assembly meeting for those with no experience of environmental auditing in the region. Some other initiatives were with international organizations and she was also willing to provide sufficient resources for the works in this working group.

Mr. Arif thanked and told that the respond of the Auditor General was really appreciated. The chairman of SAI of Indonesia also sent an email to be replied very quickly to know the commitment of SAI of Finland to take over the leadership of INTOSAI WGEA.

Mr. Arif then asked the steering committee members' approval and whether there was any objection with the SAI of Finland as the next chairman that would manage the INTOSAI WGEA. There was no comment and suggestion for the next chairman. All of Steering Committee member agreed and approved it. Mr. Arif then mentioned that the approval of commitment of SAI of Finland as the next chairman of WGEA would be flooded for the approval at the Assembly in Thailand in August next year. Besides, the handover of the leadership would be done in the next INCOSAI in September 2019 in Moscow next year and there would a site meeting in INCOSAI to celebrate the handover of leadership of INTOSAI WGEA.

Mr. Arif mentioned that the next agenda of the meeting would be a 30-minute discussion of INTOSAI WGEA Work Plan 2020-2022 that would be assisted by secretariat. Ms. Juska would present the result of secretariat survey and the draft plan and they will discuss and have a brainstorming about the next work plan. Mr. Arif said that there would be a group discussion the next day and the meeting participants would be divided into 4 groups based on that afternoon discussion.

Ms. Juska Meidy Enyke Sjam from SAI of Indonesia then continued with a presentation on WGEA draft work plan 2020-2022. She started by mentioning that her presentation was like a background information to kick start their tomorrow's discussion or a basic to brainstorm the next topic for work plan. Some references used to decide the next work plan were INTOSAI strategic plan, WGEA mandate, WGEA previous projects and the result of the 9th survey. INTOSAI strategic plan was cross cutting priority 2 which said contributing to the follow-up and review of the SDGs within the context of each nation's specific sustainable development efforts and says' individual mandates and assisting all SAIs in acquiring a better understanding of the specific issues involved in environmental auditing, facilitating exchange of information and experience among SAIs, and publishing guidelines and other informative material for their use. The WGEA mission stated in the current work plan was to improve the use of audit mandate and audit instruments in the field of environmental protection policies, by both members of the Working Group and non-member Supreme Audit Institutions (SAIs). She mentioned that WGEA mandate were to assist supreme audit institutions (SAIs) in acquiring a better understanding of the specific issues involved in environmental auditing, facilitate exchange of information and experience among SAIs; and publish guidelines and other informative material for their use.

Ms. Sjam also mentioned WGEA current and previous projects. She told that the number was increasing. Based on secretariat's experiences, a lot of projects were quite heavy to manage and to keep them on the track and she thought that it needed to be considered for the next work plan.

She also told about the WGEA 9th environmental survey that was not released yet. 60 SAls responded to the survey. From the survey, there were some topics that SAI intends to audit in the next three years. The top 3 topics that will be audited by the SAls in the next three years based on survey were protected areas and natural parks; sustainable development goals and general waste. The top 3 topics SAI intended to audit in the next three years by region were:

- AFROSAl: SDGs, water quantity management and general waste
- ASOSAl: Forest and timber resources, climate change mitigation, energy
- ARABOSAl: SDGs, drinking water quality and supply. Pollution of water bodies through industrial and agricultural sources
- EUROSAl: protected areas and natural parks, general waste and energy
- OLACEFS: protected areas and natural parks, SDGs and forest and timber resources
- PASAl: SDGs, forest and timber resources, climate change mitigation
- CAROSAl: pollution of water bodies through industrial and agricultural sources
- And others like fisheries (freshwater and marine), pollution of water bodies through industrial and agricultural sources and climate change mitigation.

Besides, the SAls stated that the 5 most important sub-topics of environmental issues facing by their country were wastewater treatment; Drinking water: quality and supply; Pre-disaster (disaster risk reduction, mitigation, preparedness); Energy (electricity, heat, fuels) production and energy efficiency and Protected areas and natural parks. There was some suggested additional INTOSAl WGEA guidance material or studies on environmental auditing, such as auditing guideline and system preparation guidance regarding to the SDG issues and/or implementation of SDG, cooperative audits on cross-border issues such as ocean plastic waste or waste shipment/export, etc. Further, recommended themes of the 2020-2022 WGEA work plan based on the survey were SDGs and UN 2030-Agenda, climate change, impact of environmental policies, urban energy systems, renewable energy, water availability to support food security, littering and waste management, sustainable cities and communities, improving unofficial cooperation between SAl's to exchange information and waste water and environmental sanitation.

#### Discussion:

Mr. Bahtiar Arif from SAI of Indonesia said that the discussion on the next day would be a good opportunity to discuss ideas on potential projects whether it is updating the existing guidance/research papers or other proposed projects based on the survey results.

Ms. Kimberley Leach from SAI of Canada asked about the response rate of the 9<sup>th</sup> survey compared to the previous one. She also asked about the issue whether there was any guidance on deciding how many projects it should be in a work plan. She understood that the projects have grown exponentially from time to time and she thought that there should be a good reason on why WGEA decided to have a certain number of projects.

With regard to response rate of the previous survey, Ms. Juska Sjam said that she will need time to find out the information and promised to inform it later on. On the issue of increasing number of projects, she said that she was not sure why it happened. However, to cope with this issue, she suggested having fewer projects with same number of steering committee members by assigning more co-leader SAls into each project decided to be worked on.

Mr. Sunil Dadhe from SAI of India mentioned three important years of the Agenda 2030 implementation namely the year of 2020, 2025, and 2030. Some targets of the agenda are to be achieved by 2020. For example, he mentioned about target 6.6 of the Agenda 2030 saying that by 2020, protecting and restoring water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers and lakes. Based on that, he said it would be interesting for WGEA to look upon the achievement of this target especially with the environmentally focused theme. He also agree about the idea on having more co-leaders in one project considering the time needed to review and the quality of the products that will be published in the website. Thus, he said that it is important having quality benchmarks/parameters for the next work plan.

Mr. Junnius Arifa from SAI of Brazil suggested having more strategies instead of products for the next work plan. He added that with the existing products WGEA already had, it is more important to have a strategy to implement what WGEA already have (e.g. guidance). He particularly mentioned about the Guidance on Delivering SDGs which could be applied in a cooperative audit in a region. He also added that WGEA should also start to consider about quality assurance issue which could be performed through a survey after the products are published. Through such survey, WGEA could understand more on what is necessary for the WGEA members to go the same direction.

Ms. Kimberley Leach from SAI of Canada strongly support the idea mentioned by Mr. Arifa saying that WGEA already had everything and should start to implement it.

Ms. Airi Andresson from SAI of Estonia suggested having discussion on challenges faced by WGEA for the next day discussion topic.

Mr. Mark Gaffigan from SAI of USA thanked SAI of Finland for agreeing to be the next Chair of INTOSAI WGEA. He suggested the Secretariat shared the presentation which has just presented to give an overview before the next day's discussion. Thus, it is expected that the participants could understand the stand point of current WGEA works and could think of what should do next in the upcoming work plan.

Ms. Sylvie Marchand from SAI of Canada said that she is looking forward to development of SDGs audit while finding way forward what has to be done next and integrate it with SAI's works. She said that it should be discussed further on what is relevant for WGEA, and why WGEA do its work.

Mr. Mohammed Diyer from SAI of Morocco said that with the newly adopted Agenda 2030, SAIs should help their countries in guiding and achieving the many goals of the Agenda.

Mr. Jonathan Keate from SAI of New Zealand mentioned that regional coordinators have been members of steering committee without having to also lead a project in a work plan.

Ms. Corazon Gomez from SAI of Philippines suggested using selection criteria in selecting the next projects and the reasons behind selecting the projects.

Mr. Michal Rampir from SAI of Czech Republic congratulated SAI Finland for the next chairmanship of INTOSAI WGEA and mentioned about the issue of technicality of research papers. He added that SAI of Czech Republic has developed a plan for 2020-2022 on what they plan to audit. He mentioned that in the upcoming EUROSAI Congress, SDGs will be the main concern. He said that it is important to share information, perform risk analysis, and share the possible audits that could be performed. He added that the main task of the congress is to prepare the auditors with regard to the recent development in the environment.

Ms. Kimberley Leach from SAI of Canada shared her experience in auditing the SDGs preparedness in Canada. She said that she was struggling in terms of integration of three main pillars of sustainable development as Canada tend to focus more on the environment and excluded two other aspects (social and economy).

Mr. Junnius Arifa from SAI of Brazil emphasized the statement by Mr. Rampir on the importance of planning and the use of criteria in evaluating risks to prioritize the area in each country. In regard to that issue, he suggested that WGEA could have criteria in choosing what to do base on their importance.

Mr. Bahtiar Arif closed the session with summarizing the discussion including: a) WGEA has to think the optimum number of projects in a work plan; and b) the importance of focusing certain area base on its risk, impacts, priority, significance, and relevance. Further he said that the next day's discussion is a good opportunity to discuss on the SDGs inclusion, whether an update of the WGEA documents is needed, the survey results on proposed projects, and alignment with regional working groups' projects within the next two years. The next day's discussion will be divided into three groups led by Dr. Niemenmaa, Mr. Dadhe, and Mr. Arifa. The Secretariat will assist in terms of providing data and discussion framework. Mr. Arif closed the session by thanking the meeting participants for the interesting discussion.

#### Dinner hosted by SAI of Czech Republic

At night the meeting participants got the opportunities to enjoy the Czech cuisine at the Michal Restaurant (Náprstkova 273/8, Staré Město, 110 00 Praha 1, CZ).



The delegates at Michal Restaurant, Czech Republic

## Day 4. 25 October 2018 – Third day of the Meeting

### Group Session on next Work Plan 2020-2022

The meeting participants were divided into three groups and discussed the possible topics and activities for the next WGEA Work Plan 2020-2022. The results of the discussion were as follow:

#### *Group 1 Result Presentation by Dr. Vivi Niemenmaa and Ms. Kimberley Leach*

Based on the group discussion, Dr. Niemenmaa explained about the added values of WGEA which include:

- helping SAls in preparing audit selection;
- helping SAls in conducting audits;
- helping SAls in defining relevant question;
- supporting from counterparts to select relevant topic;
- benchmarking in recommendation formulation;
- helping countries to start environmental audit;
- providing case studies;
- helping SAls establish performance indicators;
- liaising with international organization;
- helping make SAls' work more visible;
- raising awareness on environmental audit;
- supporting INTOSAI with environmental perspective.

Ms. Leach further explained some approaches or strategies that could be done by WGEA are as follow:

- defining the path through research papers, guidance, and training tools;
- performing global collaborative audit on SDGs preparedness and implementation;
- improving visibility of the works through communication, and other electronic media;
- providing courses/trainings/MOOC through classes and online;
- increasing the use of guidance and familiarize the use of it;
- assessing the training programs and the use of guidance;
- involving the Auditor General;
- increasing cooperation with external stakeholders (i.e. IDI and GIZ).

Group 1 divided their project selection into two major categories, activities and products. For activities project, there are four projects suggested:

- Product assessment;
- Methodology development;
- Communication;
- Global cooperation audit on environmental SDGs.

Meanwhile for the products related projects, the six themes were ranked from highest to lowest as follow:

- Climate financing;
- Plastic waste;
- Electronic waste;
- Noise and light pollution;
- Urban energy system; and
- Renewable energy.

### Discussion:

Mr. Hassan Namrani asked what type of products (research paper or guideline) that the Group 1 suggesting to made for the themes.

Dr. Niemenmaa said the group did not discuss it that much detail. Although some themes (e.g. climate financing and noise pollution) that have not yet worked by WGEA will take form of research paper. Meanwhile, the other themes like electronic waste and energy will take form of guidelines.



Group discussion

### *Group 2. Result Presentation by Mr. Sunil Dadhe*

Mr. Sunil Dadhe representing Group 2 presented the results of their discussion. Based on the discussion Group 2 mentioned several added value of WGEA are as follow:

- facilitating and exchanging information;
- publishing guidelines;
- assisting SAls in comprehending issues through experience sharing, training, research papers, proactive engagement (i.e. with UN for SDGs)

Some approaches or strategies that could be taken by WGEA are as follow:

- communication through activities such as access to audits related SDGs, engagement with regions, and feedback and reporting;
- revisit the existing guidance to review its quality, format, length and nature;
- provision of other information such as SDGs related subject cooperating with UN.

Lastly, he presented the project selection sheet based on their group discussion using the criteria given earlier. The results based on the highest score are as follow:

- Communication;
- SDGs – engagement;
- Training – possibility to have blended training between class and online course;
- Climate change finance;

- Sustainable transport;
- Recycling – waste minimization;
- Revisit/ review existing WGEA guidance;
- Renewable energy.

*Group 3 Results Presentation by Mr. Junnius Marques Arifa and Mr. Jose Alfredo Gomez*

Mr. Gomez started the presentation with explaining several added value of WGEA as follow:

- Facilitating information sharing;
- Sharing best audit practices;
- Helping SAIs develop audit capacity aligned with other entities;
- Identifying relevant environmental audit topics/trends/issues;
- Aligning/standardizing audit approaches;
- Providing better audit guides and audit results;
- Help communicating the audit results.

Mr. Arifa proceeded the presentation with explaining the approaches/strategies that could be used by WGEA are as follow:

- Implementation of the guides, research paper, and training;
- Considering the format update of audit guidance and research papers;
- Internal and external communication through greenlines/survey, websites (IT improvement), and database.

Based on the discussion, the group proposed several projects as follow:

- How to improve the value added of WGEA products through survey whether the existing products are useful/helpful/relevant;
- Communication of WGEA product/outputs – through improving the websites, Greenlines and through meetings;
- Sustainability of water (water supply) – maybe through research paper;
- Management recycling/plastics;
- Pre-disaster preparedness/response;
- Update of existing guide on energy sustainability issue based on the new format;
- Collaborative audit at the implementation of SDGs.

Discussion:

Dr. Vivi Niemenmaa appreciated all of the results of the group discussion.

Mr. Bahtiar Arif mentioned that the results of the discussion will be further developed into the proposed work plan by the Secretariat. Mr. Arif resumed the results the discussion by mentioning some similarities of the results of the group discussion had especially about the added values of WGEA, the proposed projects like communication of WGEA products, revisiting/reviewing the existing products/trainings, and SDGs related projects. The compilation will be circulated after it is discussed further with the upcoming Chair of INTOSAI WGEA. The Work Plan is expected to be endorsed during the Assembly meeting on August 2019 in Thailand.

Mr. Michal Rampir clarified the time for the next assembly meeting in August 2019.

Ms. Kimberley Leach asked whether how to decide who will be involved for the projects after it has been articulated by the Secretariat.

Ms. Juska Sjam said that it will be offered during the assembly.

Mr. Bahtiar Arif suggested having an informal technical meeting before the assembly meeting that will invite all steering committee members to discuss the work plan.

Ms. Sylvie Marchand had to excuse herself as she need to leave the meeting early and thanked the SAI of Czech Republic for hosting the meeting.

Mr. Jonathan Keate suggested that the decision about the project leaders could be taken earlier before the assembly meeting.

Mr. Bahtiar Arif restated that the plan of having the technical meeting before the assembly meeting.

Mr. Mark Gaffigan suggested having fewer projects about guidelines development in the next Work Plan as there are already many existing guidelines. He suggested that WGEA should focus more on communicating the existing products and reviewing the guidelines would be better instead of developing new guidelines.

Mr. Bahtiar Arif asked the audience whether WGEA should have moratorium on guidelines. He also asked about the opinion whether any research projects that WGEA have published should be developed further into a guidelines.

Ms. Corazon Gomez agreed that WGEA should assess the products first before deciding what projects that need to be taken in the next work plan.

Ms. Airi Andresson clarified whether the moratorium will involve the new guidance.

Mr. Mark Gaffigan explained that the moratorium will only involve the existing guidance to ensure that the guidance products that WGEA has developed are useful. Thus, he suggested no need to have new guidance within the next work plan.

Ms. Kimberley Leach agreed with Mr. Gaffigan's suggestion that WGEA should focus more on the communicating and reviewing the existing products. She further suggested that WGEA should look forward to implementing the existing and the upcoming guidance especially the guidance on auditing the SDGs.

Mr. Gaffigan clarified that WGEA should not producing new guidance that in line with INTOSAI direction and should be more selective on the activities that WGEA opt to do in the next work plan. He agreed that WGEA should continue to engage more on the SDGs as it is in line with the current work of UN and INTOSAI.

Mr. Junnius Marques Arifa agreed that we should build upon what WGEA have on SDGs. He suggested focusing more on searching proper criteria for the outputs so further discussion could be held with all WGEA members and other stakeholders (international organizations) to obtain more inputs for a better implementation of Agenda 2030. He added that there was an offer for cooperation from the GIZ Latin America. He suggested that WGEA could explore the possibility to work with GIZ in terms of communication.

Mr. Jonathan Keate agreed about the idea of having collaborative audit on SDGs as it is tangible for many countries. He also agreed that strengthening the relation with IDI and other organizations like GIZ as it is important for the works of WGEA especially with regard to financial support. He further noted that the President of the SAI of Brazil had visited the SAI of New Zealand and proposed that Protected Areas could be one topic for a global collaborative audit.

In response to Mr. Keate, Mr. Arifa mentioned several projects that GIZ has supported and suggested that WGEA could contact GIZ for the possibility on supporting the possible

projects of MOOC developments based on the existing WGEA products to further develop the capacity of the WGEA members.

Mr. Arif summarized the session with concluding that there will be at least five major projects for the next work plan. They are: i) communication and cooperation (e.g. survey, website, greenlines and working with IDI and other relevant international organizations); ii) assessment of research papers, guidance, relevant ISSAIs, and training programs (MOOC, iCED, and Forestry training); iii) responding the current issues on environmental audit (e.g. SDGs, plastic waste etc) through research projects; iv) continuing the existing trainings programs; and v) cooperative audit to implement the existing guidelines. In the end, the results of the cooperative audit could be collected and uploaded into the WGEA database.

Mr. Mark Gaffigan and Mr. Sunil Dadhe suggested that conducting and assessing the training should be in one project.

For the second project, Mr. Arifa clarified whether there is any specific methodology to assess the WGEA products.

Mr. Arif mentioned that it will be up to the project leaders. He further added that the results of the discussion will be developed further by the Secretariat and will be circulated to all steering committee members to seek voluntary SAIs who wish to lead the projects.

### Quality Assurance Process for WGEA Products

Before proceeding to conclusion, Ms. Juska Sjam presented about the finalization of the WGEA products which will be finalized in 2019. With regard to the quality assurance, Ms. Sjam suggested that every project leaders to adjust the structure template as follow:

| Research Papers  | Guidance   |
|--|--|
| <ul style="list-style-type: none"> <li>• Acknowledgement and foreword</li> <li>• Table of contents</li> <li>• Summary of graphics and figures (optional)</li> <li>• Acronyms and abbreviation (or as appendix)</li> <li>• Executive summary</li> <li>• Introduction</li> <li>• Background</li> <li>• Content chapters</li> <li>• Appendices</li> <li>• Glossary</li> <li>• Bibliography</li> </ul> | <ul style="list-style-type: none"> <li>• Acknowledgement and foreword</li> <li>• Table of contents</li> <li>• Summary of graphics and figures (optional)</li> <li>• Acronyms and abbreviation (or as appendix)</li> <li>• Executive summary</li> <li>• Introduction</li> <li>• Background</li> <li>• Content chapters</li> <li>• Designing Audit</li> <li>• Examples of Audit</li> <li>• Appendices</li> <li>• Glossary</li> <li>• Bibliography</li> </ul> |

Further, Ms. Sjam explained the mandated quality assurance process by INTOSAI Knowledge Sharing Committee (KSC). She elaborated briefly the differences between each quality level for the documents that classified as non INTOSAI Framework Professional Pronouncement (Non-IFPP). Quality Level 1 is equivalent to the IFPP documents thus it needs more rigid process than the other two levels. Quality assurance process for level 2 involves outside stakeholders/parties from outside the working group. Lastly, the quality level 3, the products classified in this category could be assured within the working group.

As soon as the final document is drafted, each product has to go through the exposure time at INTOSAI Community Portal, except for quality level 3. After receiving comments from

external stakeholders, the revised draft should be sent to INTOSAI KSC Chair to get approval. Both INTOSAI KSC Chair and Chair of WGEA issued certificates for the product for the final endorsement. Agreed earlier during the previous WGEA Assembly meeting in Bandung, WGEA products will only adopt the quality level 2 and quality level 3.

Considering this quality assurance process, Ms. Sjam said that the milestone of the project should be adjusted based on the quality level chosen by the project leaders. The next steps of the project milestone could be seen in the table below:

| Stage | Action   |   | Date                   |
|-------|--|---|------------------------|
|       | 16 <sup>th</sup> Steering Committee meeting, Czech Republic  |   | 22-25 October 2018     |
| 1     | Final draft send to Secretariat for approval SC Members  |   | <b>31 January 2019</b> |
| 2     | Final approval from SC Members   |   | 14 February 2019       |
| 3     | <b>QA level 2</b><br>Exposure draft<br>(Secretariat upload the exposure draft at the INTOSAI Community Portal) and send to external stakeholders | <b>QA Level 3</b><br>Exposure draft<br>(Secretariat send the draft to WGEA members)   | 1-31 March 2019        |
| 4     | Revision of projects<br>- Secretariat distribute matrix of comments to project leaders<br>- Project leaders revises projects                     | Revision of projects<br>- Secretariat distribute matrix of comments to project leaders<br>- Project leaders revises project | 8 April 2019           |
| 5     | Exposure on revised draft and matrix at the INTOSAI Community Portal   | Revised draft (Final) send to Secretariat   | 6 May 2019             |
| 6     | Issuance of QA certificate by Chair of WGEA based on the assurance and due process undertaken,   |   | 31 May 2019            |
| 7     | Obtaining QA certificate from Chair of KSC (only QA level 2)   |   | 14 June 2019           |
| 8     | Final version of the project output ready for editing, lay outing, printing, etc   |   | 21 June 2019           |
| 9     | 19 <sup>th</sup> WGEA Assembly, Thailand   |   | 5 – 8 August 2019      |
| 10    | XXII INCOSAI, Moscow   |   | 23-29 September 2019   |

#### Discussion:

Mr. Sunil Dadhe asked regarding the time period for the external stakeholders and INTOSAI community portal exposure as he thought the draft sent to the external stakeholders must be the revised final draft including all the inputs given during the exposure in the INTOSAI community portal.

Ms. Juska Sjam said the INTOSAI KSC thought that the consultation with external stakeholders and the exposure could be performed in the same time.

Ms. Airi Andresson said that it would be good for the project leaders to have a clear picture about this quality assurance process. For the MOOC project, she said that the decision to take the QA level 2 was because it is expected that the MOOC will be used by more people outside WGEA. However, if taking this level means that it had to go through the presented timelines then it is better that the MOOC will go with QA level 3. Taking into consideration that the testing the MOOC is more important than circulating the "MOOC course texts" to the external stakeholders or INTOSAI community exposure.

In response to Ms. Andresson, Mr. Sunil Dadhe said that the usage of the WGEA products does not depend on the QA level chosen by the project leaders.

Ms. Juska Sjam proposed to have all projects in QA level 3.

Mr. Sunil Dadhe agreed with having it all at QA level 3 as it brings more consistency to all WGEA products and it is more feasible for the project leaders in terms of timelines.

Mr. Junnius Marques Arifa suggested that he will go with QA level 3. However, if the time is still feasible then the project leaders could go to the QA level 2.

Mr. Sunil Dadhe said that deciding the QA level 3 does not mean that no external stakeholders are involved. The QA level 3 considered to be more feasible in terms of the timelines which means that the project leaders could still consult with the external stakeholders.

Mr. Bahtiar Arif suggested that having QA level 3 for all the projects considered appropriate, especially after the discussion on having the existing WGEA products to be reviewed in the next work plan.

Ms. Kimberley Leach conveyed her concerns about the communication with INTOSAI and IDI regarding the development of the Guidance of Auditing SDGs through Environmental Audit. It is important to obtain the inputs from INTOSAI and IDI to ensure that the products that has been developed is align with their works and does not contradict with any ISSAIs or other INTOSAI documents. Thus, it is important that to still circulating the document to the relevant stakeholders even the product uses QA level 3.

Mr. Manish Kumar asked whether it is possible having the QA level 3 certification first and if there are still time available it could be further decided whether it need the certification for the level 2 or not.

Mr. Mark Gaffigan said that he will work together on that issue because the nature of their projects is quite similar. He thought that consulting with the key stakeholders would be more effective instead of putting the draft in the portal and no one realizing it is there. He further asked about the timelines between step-6 to step-7, whether INTOSAI KSC will look through the quality of the drafts before they issue the certificate.

Mr. Sunil Dadhe informed that the certification issuance will only apply for the QA level 2. Only QA level 2 will have more detail assessment whether it has include the inputs from SAIs or external stakeholders.

Ms. Corazon Gomez asked about the fastest possible time to obtain the minutes of meeting to incorporate all the comments for the project revision.

Ms. Juska Sjam expects to give the minutes within three weeks time.

Mr. Bahtiar Arif concluded the discussion and hope that all project leaders already informed about the timeline and hopefully could deliver the projects accordingly.

### Conclusion by Chair of INTOSAI WGEA

Prof. Moermahadi Soerja Djanegara elaborated the recap the results of the three-day meeting.

- a. Approval of three projects (MOOC Waste, Greening SAIs Training Tool, and Environmental Data Training Tool). The rest nine projects will be adjusted by each project leaders and will be approved by circulation by January 2019. Secretariat will liaise with INTOSAI KSC with regard to Quality Assurance Process and manage the final designing of the products before it will be published;
- b. The results of the brainstorming for the next Work Plan of 2020-2022 will focus on five activities, they are: i) communication of WGEA products and cooperation with external stakeholders; ii) reassessment of WGEA products; iii) moratorium of new guidance and focus more on research projects; iv) conducting and assessing trainings, training tools, and MOOC; and v) implementation of existing guidance. The next draft work plan will be circulated among SC members for further input before it will be endorsed in the next assembly meeting in Thailand on 5-8 August 2019;
- c. The next chairmanship of WGEA will be taken over by SAI of Finland. To prepare the transition of the chairmanship, SAI of Indonesia will work together with SAI of Finland to finalize the upcoming work plan.

### Closing Remarks by Chair of INTOSAI WGEA

Finally, Prof. Djanegara concluded the three-day meeting by thanking all participants for the hard work. He also thanked SAI of Czech Republic for organizing the meeting. Lastly, he wished all the participants to have safe trip back to their home country and looking forward to meet them again next year in Thailand.

### *Lunch Break*

### Guided tour in Prague

The participants were taken to enjoy the city Prague after the meeting.