

Minutes of the 2nd Meeting of the ACAG/SPASAI Regional Working Group on Environmental Auditing

27-29 August 2003
Queensland Audit Office
Brisbane, Australia

Participants

Representatives from 12 audit offices in the ACAG/SPASAI region attended the meeting. A list of participants and their email addresses is included in Appendix 4.

Johanne Gelinas, Commissioner for the Environment and Sustainable Development in Canada and Chair of the WGEA, and Bruce Taylor, Principal Environmental Investigator from the New Zealand Office of the Parliamentary Commissioner for the Environment also attended the meeting.

In addition, representatives from the Queensland Audit Office (QAO) attended a number of the sessions throughout the meeting, including Len Scanlan (Auditor-General), Val Manera (Deputy Auditor-General) and P. Brahman (Assistant Auditor-General – Performance Management Systems Audit).

Apologies

Apologies were received from the following Audit Offices – Northern Territory, Tasmania, Hong Kong, Palau and Tuvalu.

Minutes of Last Meeting

The minutes of the last meeting were agreed. The status of each of the actions detailed in the Work Plan 2002-03 is shown in the table in Appendix 2.

Day 1

Welcome & Introduction

Craig Trimble opened the meeting by welcoming participants to the QAO. Gareth Ellis explained the background to the working group and outlined the format and objectives of the meeting. Participants then introduced themselves to the group.

Fieldtrip

The main event on Day 1 was a fieldtrip focused on the healthy waterways theme. In preparation for the fieldtrip *Eva Abal and Di Tarte from the Healthy Waterways Initiative, Queensland* gave a presentation on this major initiative that aims to use an integrated management approach to improve water quality in the Moreton Bay Catchment. Eva stressed the importance of managers and scientists needing to work together and for managers to be prepared to accept data that may be crude initially, but the quality of which will improve if ongoing commitments are made to the project.

Following this presentation the group visited two abattoirs that are taking very different approaches to managing environmental risks in relation to waste water treatment. The fieldtrip was arranged and facilitated by Damien Brown and Don Shackel from the Queensland Environmental Protection Agency's Southern Region Office.

The Australian Meat Holding Ltd abattoir at Dinmore has committed \$35 million to implement an Environmental Management Plan over a three year period. Its waste water treatment system uses the latest technology available to process effluent, 30% of which is recycled on-site. Effluent is discharged to the neighbouring river.

The much smaller Churchill Abattoir at Ipswich uses a natural pond treatment system prior to using all treated waste water to irrigate crops (corn and barley) that are then sold adding a cash return to the company's balance sheet. No effluent is discharged into the neighbouring river.

Day 2

Formal Welcome by Len Scanlan, Auditor-General, Queensland

Queensland Auditor-General, Len Scanlan welcomed everyone to Brisbane and the QAO and said he was pleased to host the 2nd working group meeting. Len provided a brief overview of the QAO responsibilities and challenges in auditing all aspects of such a large and decentralised state within a unicameral parliamentary system

Introduction by Gareth Ellis

Gareth thanked Len for hosting the meeting and the QAO staff who had helped in making the arrangements for the meeting. He then welcomed Johanne Gelinias (Commissioner for the Environment and Sustainable Development & Chair of the INTOSAI WGEA) and Bruce Taylor (from the New Zealand Office of the Parliamentary Commissioner for the Environment) to the meeting and thanked them for their attendance.

Each participant then gave a brief update on environmental issues in their state/country and outlined what environmental audit activity their office had undertaken since the last meeting of the RWGEA.

Victoria

Matthew Brennan outlined a number of reports completed, underway or proposed by the Victoria Office, including Fire Prevention and Preparedness (issued in May 2003) and one on Establishing Sustainable Forests. The latter was the topic for Matthew's presentation later in the week.

Australian Capital Territory

Rod Nicholas stated that the ACT Office was in the unique position of being required in legislation to consider Ecological Sustainable Development issues in performance reports where appropriate. The ACT Office currently has only four performance audit staff, but is in the process of recruiting more. The Office has not done an environmental audit yet, but is currently looking into data integrity of the ACT *No Waste Strategy*.

Australian National Audit Office

Catherine Hughes outlined what work the office has been doing since the last meeting. They have looked at Environmental Impact Assessment under the new Environmental Protection and Biodiversity Conservation Act 1999, and also completed a report on Ecological Sustainable Development Reporting. All Australian Government agencies must report on ESD – most have responded to this requirement by including a paragraph in their annual plan. A small number were unaware of the requirement to report. Peter McVay talked about journals and newsletters and the useful role they can play in providing an overview of new policies and legislation as well as implementation issues relevant to environmental auditing. A quarterly publication called 'Environment Business' was particularly relevant to the forward Audit Work Program.

Kirabati

Teea Tira said that while the Office does not have a mandate for environmental audit, she has become a lot more aware of environmental issues since the last meeting. The Office is now looking at ways to introduce an environmental focus to their financial audits. For example, they know that the pharmaceutical agency has a large stockpile of expired drugs and they are looking at a way to dispose of them safely.

The previous government had started a resettlement project – moving people to an uninhabited island so they could utilise the resources. A scientific expedition (by New England Aquarium) had reviewed the marine fisheries around the island and recommended it be named a world heritage site. The Government did not agree with this, as they were keen to make their resettlement project work. The scientific team returned after the island had been inhabited for a time, and found a large decrease in the numbers of sharks in the surrounding environment. The Audit Office is now lobbying the new Government to discontinue the resettlement project.

Cook Islands

Paul Allsworth announced that the Audit Office had produced its first environmental audit report.

Other news from the Cooks included that the Government had introduced an Environmental Protection Tax for tourists (\$5).

The main problems the Cook Islands face is due to the large amounts of waste produced. The Asian Development Bank has given \$5 million for a waste management project. The politicians and the community are both concerned with this issue. Most of the problems are on the island of Raratonga. The Cooks rely on New Zealand for advice and expertise. Australia is also helping, and is accepting waste toxic fertiliser for treatment.

Queensland

Craig Trimble also reported that the Queensland Audit Office had produced its first Environment report. This report looked at the EPA regulatory role in ensuring a clean environment. The QAO does not have a mandate for performance audit – rather they do “performance management systems” audits.

Environmental issues in Queensland are centred on the ongoing protection of the four world heritage sites present in the State. In addition, the State is facing huge population growth, pressures on its eco-systems in the South East and coastal areas, realisation that the existing cane farming techniques compounded by low world sugar prices (leading to increased rainforest clearing along the coastal and great barrier reef regions) is unsustainable, and that Queensland leads the world in terms of unregulated land clearing which is continuing unabated.

Fiji

Fiji has been aiming to get the Sustainable Development Bill enacted. This might take place in 2004.

The Office has been undertaking audits of Local Government – looking at compliance with the legislation. The auditors ask the local government officials whether they have environmental policies in place – the auditors know that local government does not, but the questions raise awareness of the issues and encourages them to think about it.

There are problems in Fiji with the sugar mills discharging effluents into the river that are killing river resources. The dust from the bagasses stockpiled outside sugar mills impacts on peoples' health. There are also problems with gas emissions from the sugar mills. The main problem is that there is very little environmental awareness.

Audit Office staff have had training in environmental audit, e.g. environmental audit conduct, waste minimisation and environmental management systems (given by Graham Brown, an environmental scientist from Thomson CDP of Victoria, Australia). This has helped improve staff awareness of environmental audit issues.

The Fiji Office report to Parliament also includes comment on environmental issues.

New South Wales

Denis Streater outlined a few reports the office has produced – these include hospital waste management, clearing native vegetation and protecting rivers.

The NSW Audit Office staff do not have technical or scientific expertise in environment issues. They have used an environmental expert once – this helped to improve credibility with the audit entity. NSW has an EPA that performs a regulatory role, but, unlike some other jurisdictions, there is no independent Commissioner for the Environment.

Solomon Islands

Floyd Fatai outlined some of the environmental issues facing the Solomon Islands. The audit Office has no mandate for doing environmental audit, but there are a few Acts of Parliament that deal with environmental issues – these include the Fisheries Act and the Environment Act.

The issue that has sparked international media attention is that concerning the export of dolphins from the Solomon Islands to Mexico. The Fisheries Act does allow this activity, but the Environment Act recognises the international conventions that do not allow this trade. The Environment Act overrides the Fisheries Act – but the fisheries people were unaware of the Environment Act.

There is physical evidence of the greenhouse effect in the Solomon Islands – the coast is moving inland. There are problems with pollution from waste. The Office does not have technical knowledge of environmental theory – matters need to be addressed by other departments.

Tonga

Pohiva Tuionetoa stated that the Tongan Audit Office still does not have a mandate for performance audit, but they are conscious of environmental issues. The Bill to allow performance audit was set back by the Government Law Review committee. Tonga is asking New Zealand for help to review the Bill.

An Environmental Impact Assessment Bill has been through its first reading – it looks to streamline the permitting and licensing processes in Tonga. Pohiva has a desire to work closely with the Department of Environment in the future and invited Uilou Samani, the Department's Director, to join him at this working group.

Western Australia

Peter Ridgway of the WA Audit Office stated that the Office has been doing performance audits since 1991. It produces around six-eight reports per year, with about one environmental report per year.

WA borders the Indian Ocean. There are a lot of contaminated sites that have become the responsibility of the State. The compliance audit team in the Office is looking at the water regulation agency and how well they are monitoring ground water quality and sustainable use.

WA were hosts to an international meeting on sustainable development in September 2003.

Global Update by Johanne Gelin

Johanne gave a progress report on the work of the INTOSAI WGEA. Recent highlights have been:

- establishment of a Steering Committee responsible for all executive and strategic activities;
- meetings of the Steering Committee (April 2002 & Jan 2003) and Working Group (June 2003);
- production of working group documents & guidance including papers on the waste and water themes, sustainable development and regularity auditing¹;
- redesigned website & launch of 4th Survey on Environmental Auditing;
- development of a two-week training course on environmental auditing in conjunction with IDI;
- attendance by representatives of the WGEA at the World Summit on Sustainable Development in Johannesburg in August 2002; and
- development of relationships between the WGEA and other agencies such as the United Nations Commission for Sustainable Development and the United Nations Environmental Programme.

¹ Copies of these papers are available on www.environmental-auditing.org

Johanne expressed her pleasure at being able to attend the 2nd meeting of the ACAG/SPASAI RWGEA. She explained her wish to involve audit offices (including state offices) from around the region in the WGEA as much as possible and invited participants to attend the 9th meeting of the WGEA to be held in Brazil in June 2004.

Paul asked Johanne what the working group could do to help countries who are struggling with mandate issues. Johanne replied that type of work was not within the scope of the WGEA, but was an issue that could be raised with INTOSAI.

Guest Speakers

Presentation by Dr. Elizabeth Baker - Dept of the Premier and Cabinet, Qld “Can we get there from here? A call for 3rd generation reporting.”

Liz spoke about the move from 1st generation reporting (focus on accurate & precise financial information of limited usefulness) to 2nd generation reporting (TBL that is conceptually and practically flawed, as there are no baselines to measure social and ecological gains or impact against) and raised a number of questions about the relationship between the environment, society and the economy that challenged how and why we report against these factors.

Liz has worked with a number of companies as a TBL consultant. In her view, most companies report because they have to, not because they have a vision for the future.

Liz then proposed a move to 3rd generation reporting (with a focus on economic wellbeing, ecological integrity and intra- and intergenerational equity). This would signal a move from reporting activities to reporting impact (the “so what?” factor). Advantages with this approach are that it provides a focus on what to measure and is vision oriented. Disadvantages are that it involves complex measurement issues (e.g. how to measure the impact of central & local government activity on the economic wellbeing of various stakeholders), and there is a lack of baseline knowledge.

Liz concluded by stressing the importance of keeping the ‘vision (of what we’re trying to achieve) in sight’, using snippets of information to trigger ideas, and to share resources to achieve common goals.

Presentation by Mark Williamson – Director, Environmental Operations Qld EPA

“Environmental Regulatory Frameworks & Compliance Trends in Qld.”

Mark outlined the environmental protection legislation and regulatory framework operating in Queensland. He explained that the EPA was moving away from a strict licensing and regulatory role, to one of helping people and organisations to meet their environmental obligations through compliance for achieving mutual outcomes. There was, however, still a need for enforcement activities and the EPA has had a 100% success rate in prosecuting those who have breached their license requirements and/or broken environmental legislation. This enforcement activity has resulted in some offenders being imprisoned for up to 18 months, an outcome not seen elsewhere in

Australia. These elements of the approach by EPA Queensland were demonstrated through previous and current enforcement activities.

Johanne Gelinas Strategic Planning & Environmental Audit Procedures in the Canadian Office of the Commissioner of the Environment & Sustainable Development

Johanne spoke about the background to the office and outlined its purpose, mandate and role. She explained that she reports annually on environmental and sustainable development matters that she believes should be brought to the attention of the House of Commons. The reports include chapters on sustainable development strategies, audits, and special studies.

Johanne then explained the strategic planning approach used by her office that takes an issues, as opposed to agency, approach to identify topics suitable for audit. Priority areas identified by this strategic planning are waste (2004), resources (2005) and natural resources (2006).

Johanne also explained the petition process by which Canadian citizens can send a petition the Auditor General of Canada. The Commissioner, on behalf of the Auditor General, forwards petitions to the appropriate ministers and monitors their replies. Environmental concerns must be at the root of a petition – they must address an "environmental matter within the context of sustainable development." Only certain federal departments and agencies are involved in the process - twenty-five federal organizations are subject to the environmental petitions process.

Bruce Taylor New Zealand Office of the Parliamentary Commissioner for the Environment (PCE)

“Making a difference to environmental management in New Zealand.”

Bruce outlined some facts and figures about New Zealand’s geography, demography and environment. He then explained the background to the PCE and talked about its purpose, powers and role. He gave some examples of reports that the PCE has produced and set out its strategic focus for the next four years – priority areas are ecosystems, legislation and policies, and agency performance. He concluded by highlighting the key features of the PCE’s work:

- systems reviews & effectiveness of policies;
- horizon scanning;
- emphasis on analysis, using supporting evidence and providing pragmatic advice to decision makers; and
- encouraging a transition to sustainability.

Audit Office Presentations

Throughout the meeting participants made a number of presentations on specific environmental issues and environmental audits from their respective offices. A full

list of these presentations is available in Appendix 3 and copies of overheads and related papers are included on the CD Rom that accompanies these minutes. This information is also available on the RWGEA website.

Day 3

Wrap up session

Gareth Ellis led a discussion updating the progress made towards the work plan compiled at the 2002 RWGEA in Victoria and an open discussion on “where to from here”.

Gareth asked if people could send us (NZ OAG) updates of new reports or any change in contact details so that we can keep the ACAG/ SPASAI RWGEA website up to date.

Discussion

Joint Audits

Denis Streater spoke to his discussion paper on Joint Performance Audits by Audit Offices, and asked for comment.

- It was suggested that the NSW and Victoria Audit Offices could work together on an audit of the Murray River.
- Rod suggested that there could be difficulties in trying to work together, and that it might be better to get together to develop and plan the audit.
- Denis raised the point that NSW had visited the ANAO to discuss its audit on the management of national parks, before undertaking their audit. In turn, the ANAO had taken ideas from the Canadian Audit Office for this audit.
- Peter McVay pointed out that there could be difficulties in disclosing the audit findings to another audit office before the report is tabled.
- Johanne spoke about a parallel audit undertaken by her office and the General Audit Office (GAO) in the United States. The audit looked at invasive species on a shared river. The Offices shared an expert advisory committee, and had monthly updates on the progress of the audit (via conference call). The Offices agreed to table the reports one week apart. The reports cross-referenced each other. Johanne said this example shows that doing a combined audit does not need to be a big effort.
- Tevita said that the Pacific Islands all share common environmental problems and collaborating on an audit would make sense.

- Pohiva raised the issue that his office has tried to make some comment on environmental issues without a mandate in the past, and this was not well received by the Minister. He would prefer to have a mandate before undertaking any work in this area, but encouraged other offices not to be discouraged by a lack of mandate.
- Paul raised the point that doing a joint audit was a long way off for most Pacific Island countries – they need to look at the basics first – they need training, and have no skills in environmental audit.
- Matthew said that if they were going to do a project on the Murray River it might be hard to coordinate timing with other States as it is hard to get audits approved.
- It was raised that the performance audit staff at most offices have very little say about what audits will be undertaken. Deborah stated that a proposal to do a joint audit might be given more weight when management were considering which audits to do.
- Gareth raised a potential joint audit between the NZ OAG and the Parliamentary Commissioner for the Environment Office. There has already been one done, and that worked very well. – Gareth and Bruce agreed to give a presentation on how to do a collaborative audit if this audit goes ahead.

Environmental Audit Training

Gareth outlined the training initiative between the WGEA and IDI – this will result in a two week training course on environmental auditing that will be piloted later in 2003. He recommended that members of the group wait and see what this course involves before deciding what action the group should take in relation to training.

- Members of the group were unsure as to the level of support there would be from their respective offices to send people on a two week training course.
- Craig Trimble suggested that, once the IDI course had been completed and piloted, the RWGEA could prepare a paper on the training initiative for the ACAG and SPASAI governing bodies. This paper could outline a number of options for tailoring the course to suit the needs of the group.
- It was suggested that INTOSAI send a trainer over to this region to do courses in each office rather than requiring the trainees to come to them. This may enable more staff to attend as there would be less travel costs for the offices in the region.
- Denis suggested that the group could develop a buddy system – a person could be nominated to be the contact for the Pacific Island countries to approach if they need advice. Johanne stated that this approach to developing capability was something she was considering for the WGEA. Johanne said she would provide an update on this idea in time for the next meeting.

4th Questionnaire

The WGEA recently sent the 4th questionnaire on environmental auditing to working group members. Participants were supportive of completing this questionnaire (it had not been sent to State Offices initially. NZ OAG will send the questionnaire to members and the Victoria Audit Office will analyse the survey information.

Website

We then discussed the ACAG/ SPASAI RWGEA website. Most participants had used the site and gave very positive feedback on its format. There were a few suggestions for improvement:

- making sure the links to the individual office websites are functioning;
- listing the reports in themes; and
- including links to useful environmental journals - Peter McVay to provide a list of journals.

Greenlines

The ACT office will produce an article on the workshop for the next edition of *Greenlines*.

External Relationships and Communication

- It was suggested that our Offices could do better follow-up of our reports to assess their impact and identify changes in performance as a result of our work. The level and nature of follow-up work currently undertaken by Offices varies considerably.
- Peter Ridgway said his office has started providing press releases, and he is happy to provide some information on this.
- It was suggested we should provide feedback to our Auditors-General about this working group. It was agreed to send the A-G's a copy of the highlights letter.

Sustainable development.

- Matthew considered that any audit on resource management should cover sustainable development. Including SD in a report helps encourage an interest in the reports.
- Peter Ridgway told the group about a good website for SD - <http://www.sustainability.com/home.asp> It contains free SD audit plans.
- Bruce asked that since our mandates are so wide, could this group be renamed “sustainable audit” – we could also cover social issues.

After offers of thanks from the QAO and the NZ OAG, Johanne closed the meeting. She described the Fellowship scheme that her Office runs – the Canadian PCE takes five people per year for a four month programme during which participants work on an actual environmental audit.

Johanne also said that a person from her Office is keen to do a secondment in NZ or Australia, and that if anyone was interested, they should contact her.

Work Plan 2003-2005

Based on the discussions outlined above, a workplan for the group has been drafted – this is detailed below in Appendix 1. This workplan will be finalised as part of these minutes and progress against agreed actions monitored by NZ OAG until the 3rd meeting of the group.

Work Plan 2003-2005

ACTION POINT	WHO	WHEN
Website – NZ to update format and content of website, including adding links to other useful sites and journals.	NZ	Ongoing
Environmental Audits undertaken and planned – ALL to send details of these audits to NZ. NZ to update the group’s website accordingly.	ALL	Ongoing
<p>Collaborative Audits Papers– The group supported the principle of doing collaborative audits but acknowledged the challenges that exist in doing these audits.</p> <p>Potential collaborative audits in the region could be undertaken by:</p> <ul style="list-style-type: none"> • NZ OAG & NZ PCE in the area of SD • NSW & Vic on the Murray River. <p>Members of the group agreed to look for opportunities to do collaborative audits and to promote the concept of doing them in their respective offices</p>	ALL	Ongoing
<p>Questionnaire – NZ to forward 4th WGEA questionnaire to members.</p> <p>ALL to complete questionnaire and forward to Vic AO (if already completed, please forward copy to Vic).</p> <p>Vic AO to collate data using Canadian CESD database – NZ to liaise with CESD & Vic.</p>	<p>NZ</p> <p>ALL</p> <p>Vic/NZ/ CESD</p>	<p>24/10/03</p> <p>14/11/03</p> <p>15/12/03</p>
<p>Training – NZ to forward details of the WGEA/IDI EA course to members when it is finalised and fist pilot has been completed.</p> <p>NZ & Qld to draft papers for ACAG & SPASAI Governing Body meetings outlining EA course details and proposing an approach for course delivery in this region.</p> <p>Canadian CESD to provide update on a proposal to develop a ‘buddy system’ that may be promoted in by the WGEA.</p>	<p>NZ</p> <p>NZ & Qld</p> <p>Canadian CESD</p>	<p>Pilot due end of ’03.</p> <p>Dates tbc</p> <p>tbc</p>
Greenlines – article outlining environmental audit work undertaken in ACAG/SPASAI region since our first meeting, and summarising the highlights from our second meeting in Brisbane. Article to be sent to Canadian CESD by xx.	ACT	Awaiting confirmation of date from CESD.
Minutes of workshop. NZ to draft, ALL to confirm as an accurate record of the meeting.	<p>NZ</p> <p>ALL</p>	<p>Email out by 1/10/03</p> <p>Confirm by 24/10/03</p>
Draft Workplan – 2003-05. NZ to draft, ALL to agree as part of confirmation of the minutes	NZ	Email out by 1/10/03

	ALL	Confirm by 24/10/03
Communications – highlights letter about the 2 nd RWGEA meeting to go to ACAG/SPASAI AGs	NZ	24/10/03
Next Meeting - Date & venue of next mtg: March/April 2005 in NSW or Cook Islands (to be agreed at a later date).	NZ/NS W/CI	Agreed by Sept '04.

DRAFT WORKPLAN: 2002-03

ACTION POINT	WHO	WHEN	STATUS @ AUGUST 2003
Water Theme – summary paper from each office detailing scope, findings, recommendations, title, date & ref no. of audits in this area. Also details of audits underway or planned on this issue.	ALL	To NZ by 15/9/02	Completed. Papers forwarded to Netherlands Audit Office. Final draft of Water Theme Paper now completed. ²
Waste Management Theme – summary paper from each office detailing scope, findings, recommendations, title, date & ref no. of audits in this area. Also details of audits underway or planned.	ALL	To NZ by 15/9/02	Completed. Papers forwarded to Norway Audit Office. Final draft of Waste Theme Paper now completed. ³
E-bulletin board/ website or page – on SPASAI and /or ACAG websites Should include list of advisors & consultants used by AOs. Was there something else to include as well – dbase of some sort?	NZ	ASAP	Completed. Website set up. Accessible via www.oag.govt.nz
Planned Environmental Audits – if unable to share official plans then offices to produce a paper like NZ EA SAP just for info of WG	ALL	To NZ by 15/9/02	Completed. Website has been updated with this information.
Collaborative Audits Papers – 2 sub groups to look into what opportunities, difficulties, topics exist. One PI group & one Aus group (will need to ensure HK & NZ are not left out!). Each sub group to prepare issues paper to identify opportunities and obstacles. NSW & Fiji sub group coordinators.	Fiji & NSW	To NZ for circulation and comments by 15/12/02	Completed. Discussion Paper produced by NSW and discussion at 2 nd meeting led by NSW and Fiji.
Training – NZ to chase IDI to be a pilot region for env audit training package. Also will send short questionnaire to offices to identify specific needs and preferences for delivery & type of training. Need to	NZ & ALL	NZ questionnaire to all by	Not completed - awaiting outcome of WGEA & IDI joint project to produce two week EA training

² A copy of this paper is available at www.environmental-auditing.org

³ A copy of this paper is available at www.environmental-auditing.org

help offices overcome 'we don't know what we need because we don't know what's available' issue. More info from IDI will help here		15/12/02	course.
ACTION POINT	WHO	WHEN	STATUS @ AUGUST 2003
<i>Greenlines</i> article on workshop.	NZ	After minutes & draft workplan are agreed.	Completed.
<i>Minutes of workshop.</i>	NZ	Email out by 2/8/02	Completed.
<i>Draft workplan</i> - Circulate for comments – need to include these action points and also other issues (eg. SD issue at high & low levels, TBLR, role of regulator etc).	NZ	Email out by 2/8/02	Completed.
<i>Next Meeting</i> - Date & venue of next mtg QLD, Aug 2003 (provisional).	QLD	ASAP	Completed.

Audit Office Presentations

1. Peter Ridgway, WESTERN AUSTRALIA
Contaminated Sites Audit & Sustainability Approach to Performance Auditing
2. Pohiva Tuionetoa and Uilou Samani, TONGA
Update on Environmental Issues in Tonga
3. Denis Streater, NSW
Land Clearing in NSW & Protecting our Rivers Audits
4. Floyd Augustine Fatai & Kenneth , SOLOMON ISLANDS
Environmental Issues in the Solomon Islands
5. Deborah Mills, NEW ZEALAND
Hazardous Waste Management Audit
6. Matthew Brennan, VICTORIA
Sustainable Forestry Audit
7. Peter McVay & Catherine Hughes, ANAO
Environmental Protection & Biodiversity Conservation Act 1999: Decision Making & Quality of Reporting
8. Rod Nicholas, ACT
No Waste by 2010 Strategy Audit

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Participants List

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