

Minutes of the 3rd ACAG/SPASAI Regional Working Group on Environmental Auditing Workshop

27-29 April 2005, Regus Conference Centre, Sydney, 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 A.

Kathryn Botherway, Environmental Investigator from the New Zealand Office of the Parliamentary Commissioner for the Environment, and Andrew Lloyd, Policy Officer from the Australian Capital Territory Office of Sustainability also attended the meeting.

In addition, representatives from the Audit Office of New South Wales attended a number of the sessions throughout the meeting, including John Rosier (Executive Director, ACAG), Ron Hegarty, Steve Hrdina, Martin Young (Financial Audit Branch), Michael Johnston, Neil Avery, Neville Johnson, Chris Yates, Chris Bowler and Bettina Ocias (Performance Audit Branch).

Apologies

Apologies were received from the following Audit Offices – Samoa, South Australia, Northern Territory, Tasmania and NSW Public Accounts Committee.

Day 1

Sean Crumlin, Director Performance Audit Services, NSW, opened the meeting and invited Tony Whitfield, Deputy Auditor-General, NSW to deliver a welcome message on behalf of the Audit Office of NSW, hosts of the workshop.

Deborah Mills, Performance Auditor, NZ, then welcomed the group on behalf of the Kevin Brady, Auditor-General of NZ and secretariat for the RWGEA.

Peter McVay, Senior Director, Australian National Audit Office then spoke from the perspective of a participant at all 3 meetings of the RWGEA and also as a delegate to the INTOSAI Working Group on Environmental Auditing Assembly in Brazil in 2004.

Each participant then introduced themselves to the group.

All presentations are accessible via the website.

Key Note Address: Tim Flannery

Tim Flannery spoke to the group about climate change. He presented scientific evidence on changing weather patterns and how this relates to human impacts on our environment. He suggested that if each individual drove a hybrid vehicle and installed solar hot water systems in their homes, this would help reduce carbon emissions and slow down climate change. This would put pressure on industry to change their processes.

Stephen Horne, Assistant Auditor-General, NSW responded to Tim Flannery's presentation, and thanked him on behalf of the group.

Day 2

Methodology Session One: Auditing Water Issues

Deborah Mills and Cathy Kenkel, NZ, lead the group through a workshop which focussed on understanding the range of potential water audit topics, and then discussed the different agencies responsible for water management in each jurisdiction. Finally, the group worked in small groups to develop audit objectives and criteria for a water audit.

Methodology Session Two: Auditing Air Quality.

Henriette Zeitoun, NSW, took the group through her recent experiences in auditing air quality in NSW and lead the group through small group activities focussing on identifying lines of inquiry, sources of information and developing objectives.

Day 3

Presentation: Professor Peter Newman

Peter discussed the development of sustainable development policy Western Australia – this work centred on the integration of environmental protection, social advancement and economic prosperity. He discussed the development of indicators for sustainable development. He suggested that one important role for auditors was in the auditing of progress against these indicators.

Peter then moved on to talk about transport issues – transport planning has significant environment and social impacts. He talked about the difference between predicting car use and continuously providing, or using alternative design parameters such as deciding what transport systems are wanted, and designing for that.

Paul Allsworth, Director, Cook Islands responded to Prof. Newman's presentation and thanked him on behalf of the group.

Methodology Session Three: Auditing Sustainable Development

Patricia ni Ivor, Victorian Auditor-General's Office gave a presentation on the experiences of her office in developing audit methodology for sustainable development. This work was

prompted by the need to set guidelines for departments to work to, to ensure that their systems will meet auditors requirements.

Closing session: the group discussed work which the group could undertake in the future.

Issue/agenda item	Comment	Decision/Action <i>Update in bold italics</i>
1. Future meetings a. 10 th Working group Moscow Assembly meeting, June 2007.	NZ will not be attending the meeting in Moscow, but has decided to retain its involvement on the INTOSAI Steering group. Fiji indicated that they may attend the Moscow meeting.	Any attendees please let Deborah or Cathy know.
b. RWGEA – next meeting arrangements	Cook Islands have volunteered to host the next RWGEA meeting. In the past it has been difficult for Australian state offices to attend overseas meetings. ACT indicated they had agreement “in principle”. QLD – not possible. NSW, ANAO – could have some problems. WA - possible. PI offices would prefer Cook Island venue. Noted that examples next time should extend beyond Aus and NZ. Frequency of RWGEA meetings to remain at 18 months.	At the Cook Is agreed as the next venue Sep/Oct 06. Australian states to alert Deborah and Cathy to any issues regarding attendance. <i>The Australian states have indicated to the NZ Office that travelling outside Australia will not be approved. As this means that a major portion of the group cannot attend, we are looking for an Australian venue for the next meeting in Sept 06.</i>
2. 5th Annual survey on EA from INTOSAI coming early 06	Discussion around adding in issues from the region. Two raised were: a. transnational issues hard for an individual AO to undertake, possible for an international body to do this? b. sustainable development auditing issues – capacity, method, risk management, cross entity accountabilities	Note for your information. <i>We have noted these issues to the international forum.</i>
3. Future information requests	11 projects underway, 5 will require information from local audit offices.	Each office to note the requests for information as listed in notes for the meeting in Sydney.
4. Concurrent, Joint, coordinated audits.	Request for attendee on subcommittee looking at these issues. No names put forward.	If someone in your office is interested in this, please let Deborah or Cathy know.

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5. Fundraising	WGEA looking to source external funding for some of the activities of the group.	Please provide to Cathy a list of any external funding currently being received for environmental auditing initiatives in your office. See notes for details
6. Workplan for regional work group	<p>Three major issues identified:</p> <ol style="list-style-type: none"> a. raising profile of EA as a priority in offices; and b. putting own house in order c. sharing information <p>Possible courses of action:</p> <ol style="list-style-type: none"> 1. presentation to AG's on environmental auditing 2. More training for PI auditors in this area 3. Strategies for getting EA onto work agendas – ACAG agendas, Performance Auditors executive meetings. <ol style="list-style-type: none"> d. advocate for green housekeeping in own organisation e. Do similar journal to INTOSAI Journal of Env Auditing? Supports Cross fertilisation of ideas, a what not to do list, tag onto SPSAI annual bulletin? 	<ol style="list-style-type: none"> a. <i>Stephen Horne AAG NSW to discuss RWGEA at the PA executives meeting in Melbourne in May05.</i> b. <i>Members of RWGEA advocate for “green housekeeping” in our offices.</i> c. <i>Cathy to check with Hayden Everett re more articles into SPASAI annual journal potential.</i> <p><i>Update provided in SPASAI bulleting #8 June 2005</i></p> <ol style="list-style-type: none"> d. <i>Deborah to ensure the RWGEA is represented in appropriate SPASAI newsletters.</i> e. <i>Rod to organise with John Rosier a briefing Auditors-General on EA at an ACAG meeting (Nov or Dec 05).</i> f. <i>Peter McVay to help organise a regular update to RWGEA members that includes information on audits completed and other points of interest by RWGEA members.</i> g. <i>Rod Plant to investigate raising the profile of EA through use of the ACAG PA website.</i> h. <i>Deborah, Cathy and NSW to send RWGEA minutes and copies of presentations to group members.</i> <p><i>Finally minutes are distributed -sorry about the delay. Presentations on the website.</i></p>
7. Environmental Auditing training	<p>It was raised that there may be a need for 2 lots of training – one for those who are doing environmental performance audits, and those who do not yet have a mandate for this work.</p> <p>Training for those experienced in EA should be held in Aus.</p>	<p>Deborah and Cathy to provide this feedback to WGEA.<i>(done for Moscow meeting notes).</i></p> <p>Deb and Cathy to get more information from the group on desired training course content closer to when training will be provided.</p>

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8. Website - update	<p>Website needs updating, old webmaster no longer at NZ Office. Needs refreshing.</p> <p>Needs a table of where things go. (?)</p>	<p>Will stay with NZ. All to send emails to Deborah to add to website.</p> <p><i>Cathy to put actions of this and international group together as a calendar and post on website.</i></p>
9. Contact details		<p>Contacts will be as per the list of attendees at this workshop. Let Deborah or Cathy know if you want or need this changed.</p>
<p>Cathy.kenkel@oag.govt.nz Deborah.Mills@oag.govt.nz</p>		