

**Minutes of ACAG/SPASAI Regional Working Group – 4th Workshop on
Environmental Auditing
18-20 October 2006, Canberra, Australia**

Venue: Australian National Audit Office (ANAO), Centenary House, Canberra.

Jointly hosted by: ANAO and the Australian Capital Territory (ACT) Auditor-General's Office

Attendees: Representatives from the following 12 Audit Offices in the region attended the meeting:

- Australia - ACT, ANAO, Queensland Audit Office, New South Wales Audit Office, Western Australia Audit Office, Victorian Audit Office
- New Zealand – Office of the Auditor-General
- Pacific Island States - Fiji, Kiribati, Tonga, Solomon Islands, Cook Islands.

A list of participants and their email addresses is appended to these minutes.

Other organisations represented included the Victorian Commissioner for Sustainability, New Zealand Parliamentary Commissioner for the Environment, and the Australian Department of the Environment and Heritage.

Format of the workshop

The overall theme of the workshop was sustainable development. The workshop consisted largely of presentations, with questions and discussion after each session. The workshop concluded with an open session which considered training, and updates from participants on planned audits. This session also provided feedback to the workshop organizers.

A list of action points from the workshop is attached at the end of these minutes.

Preparation for the workshop

Prior to the meeting, participants were asked to provide a short written report of activities and future plans for their country/territory/state, including:

- recently completed, current and planned environmental audits or audits of sustainable development programmes or activities;
- current environmental issues/government action on environmental or SD matters;
- progress in promoting "green housekeeping" in their own Audit Office (the RWGEA work plan requires members of the group to advocate green housekeeping in their Office);
- any difficulties or barriers to progress on environmental or SD auditing;
- suitable topics for joint or concurrent audits; and
- priorities for the RWGEA in the year ahead.

Reports were received from five out of six Australian Audit offices, the New Zealand OAG, and Fiji and Tonga. The written reports form part of the record of the meeting and will be available on the RWGEA website.

The New Zealand secretariat thanked participants for the reports and said that they would be used to update the next WGEA Steering Committee meeting about activities of the RWGEA.

Day 1: Wednesday 18 October

The group was welcomed by Steve Chapman, Deputy Auditor General of Australia, before attending a presentation by Dr David Suzuki at the National Press Club. Dr Suzuki's main challenge was to use the foresight which sets humans apart from animals, in order to solve the world's current ecological crises. It certainly set the tone for the coming days.

The group then went on a field trip to the ACT transfer/recycling station and land fill site, organised by the ACT audit office.

Day 2: Thursday 19 October

Welcome and introductions

The Auditor General of the ANAO, Ian McPhee welcomed the attendees. He noted that the Australian Government sees the environment as very important. The current drought affecting many parts of Australia highlights the importance of water and the impact of weather on the well being of communities and the priority they give to environmental issues. As auditors, we know that measuring the effectiveness of environmental policies is difficult and takes time. It is not a traditional area of focus for the ANAO, but he mentioned the recent audit of sustainable procurement practices of government agencies as an example of ANAO's work in the environmental area. So far, two Australian Commonwealth agencies have produced sustainability/Triple Bottom Line (TBL) reports and the ANAO audits these. It is unclear whether other agencies will start reporting in this way.

Rod Nicholas, the acting Auditor-General of the ACT also welcomed attendees and noted the benefits that the exchange of information brought to the topic. Environmental and sustainability issues have high political interest in the ACT, as indicated by the scheduled presentation at the workshop by the Greens MP Dr Deb Foskey.

Workshop Business:

Minutes of last meeting, held 27-29 April, 2005 Sydney Australia were presented and discussed.

Questions were asked about funding for training exercises, and how to conduct training such as face to face or online. Jonathan Keate (NZ) indicated that sourcing external funding for some of the activities of the WGEA, such as training in environmental auditing, was not currently a priority for the WGEA. He suggested that SPASAI members raise the need for training in environmental auditing at SPASAI meetings. If there were sufficient demand from SPASAI members then a training course may be able to be organised using the IDI training material. [Note – the SPASAI secretariat has advised the IDI (INTOSAI Development Initiative) of the interest in a training programme on environmental auditing. At this point IDI has not committed to support this.]

Peter McVay (ANAO) noted that there will soon be an addition to the list of environmental audits conducted by RWGEA members. The ANAO planned to publish a report on the *Protection and Conservation of Threatened Species and Ecological Communities in Australia* in the near future.

The minutes were agreed (proposer Paul Allsworth, seconder Pohiva Tu'i'onetoa).

Regional and international update from New Zealand OAG

Jonathan Keate circulated the following reports to RWGEA members:

- a written report on his attendance at the meeting of the Steering Committee for the Working Group on Environmental Auditing in Vancouver, September 2006;
- a copy of his report to the Steering Committee meeting on the activities of the RWGEA; and

- action points from the last RWGEA meeting, updated to reflect developments.

Jonathan Keate (NZ) updated the workshop on the Steering Committee meeting in Vancouver and outlined upcoming activities of the WGEA, including the next meeting of the Steering Committee (scheduled for February 2007 in Fiji¹ and the next WGEA meeting in Tanzania in June 2007 and that the Canadian OAG would hand over the WGEA secretariat role to Estonia following INCOSAI in late 2007). He:

- advised the workshop of progress on the four main work projects of the Steering Committee (auditing biodiversity, auditing World Summit on Sustainable Development (WSSD) commitments, joint and concurrent audits, evolution and trends in environmental auditing);
- offered to circulate draft papers to workshop members for their comment;
- passed on requests from authors of the papers, for example, for more case studies on biodiversity from other regions besides Canada and South America and advice of any audits of WSSD commitments;
- noted that the Canadian Secretariat is working on compiling the results of the 5th survey on environmental auditing and that it was not too late to respond;
- noted the WGEA's interest in promoting joint or concurrent environmental audits and suggested that this be discussed in the session at the end of the meeting;
- asked workshop members to provide contact details for national/regional organisations that might be interested in receiving the WGEA newsletter Greenlines; and
- noted that the topic of climate change had featured strongly in discussions at the Steering Committee meeting in Vancouver and was likely to feature on the next WGEA work plan (2008-10), possibly as the central theme.

Workshop presentations

Several presentations then followed – slides and detailed notes of all presentations are in the meeting materials and will be available on the RWGEA website.

Presentation: Hugh Wareham, Director, Office of the Commissioner for Environmental Sustainability.

Topic: *Key issues and lessons learned from Strategic Audits of Victorian Government Agencies.*

Hugh Wareham explained the role of the Commissioner for Environmental Sustainability. The Commissioner is an independent agency established under State legislation that audits and reports on environmental sustainability in Victoria. Victorian government agencies are required to have an environmental management system for the use of their resources and the impact of their activities on the environment. The Commissioner's role includes undertaking an annual strategic audit of Victorian Government Agencies' environmental management systems. The Victorian Government has an "Environmental Sustainability Framework" and the Commissioner has a role in annually reviewing adoption of the Framework's directions by government agencies. Hugh Wareham outlined the findings of the strategic annual audits of Victorian government agencies' environmental performance to date and future directions for such audits. For more information see www.ces.vic.gov.au.

Discussion included whether 'carrots or sticks' are more effective as incentives for environmental performance and whether league tables are used to compare agencies' performance. The Commissioner's approach is to develop partnerships with agencies and to promote the benefits of sustainability rather than use league tables etc. There is a need for strong leadership by chief executives in this area.

¹ Relocated to Cape Town, South Africa, 10-14 February 2007.

Presentation: Helen Beaumont, Deputy Parliamentary Commissioner for the Environment, New Zealand.

Topic: *Sustainability in New Zealand*

Helen Beaumont's presentation covered the concept and models of sustainable development, the role of the New Zealand Parliamentary Commissioner for the Environment, current environmental issues in New Zealand, for example the impact of agriculture on water quality, climate change, decline of biodiversity, air quality, and some recent PCE investigations and reports. For more information see www.pce.govt.nz.

Discussion included how PCE measures the success of its work (Helen Beaumont noted that this is a huge challenge – PCE contracts out outcome evaluation to independent contractors, measures the uptake of recommendations in its reports (about 70% uptake currently) and interviews key decision makers about its work, but is too small to develop and measure state of environment indicators itself. Paul Allsworth (Cook Islands) noted that climate change is a huge issue for Pacific Island countries, and that while there used to be a cyclone every 5 years you can now have 5 cyclones in a short period. Ruth Cully (ANAO) said she would be very interested to hear from each Pacific Island representative of the impact of climate change in their country. [See discussion in open session below]

Presentation: Peter McVay and Cameron Mathie, ANAO.

Topic: *Auditing Sustainable Procurement in Australian Government Agencies.*

Peter McVay and Cameron Mathie gave a presentation on their audit of sustainable procurement by Government agencies, including methodology, findings and the Government's response to recommendations. The audit looked at the practices of a large number of agencies (71). A report of the audit was tabled in December 2005 and is available at www.anao.gov.au.

Discussion included:

- whether there is scope for agencies to work together and act efficiently by working together, eg bulk purchasing/cluster purchasing (the report refers to this practice favourably but does not make a recommendation);
- product leadership by the Australian government as a large purchaser; for example, the government could offer to purchase a large number of a certain product such as photocopiers if an environmental enhancement were added; and
- the complexities involved where purchasers must consider various policies that may conflict, eg 'buy Australian made', 'buy regional made', 'sustainable procurement' against an overall driver of value for money.

Presentation: Russell Hearne, ACT Audit Office and Dr Deb Foskey (MP), member ACT Public Accounts and Audit Committee.

Topic: *Auditing Environmental Sustainability in the ACT*

Russell Hearne explained the history of the ACT, the size and focus of the ACT Auditor-General's Office, and the environmental bureaucracy in the ACT. Since an amendment in 1997, the ACT Auditor-General's legislation gives the Auditor-General a specific mandate to take into account environmental issues relevant to the operations being reviewed or examined during the course of a performance audit, having regard to the principles of ecologically sustainable development. The ACT Auditor-General's office is small and has not yet undertaken any "environmental audits", but does try and get a "green tinge" into its work programme.

Dr Deb Foskey spoke about her experiences as a Member of Parliament in the ACT, particularly in the Parliamentary Estimates process and her efforts to apply a sustainability framework in examining the budgeting and reporting process of ACT government agencies. She spoke of the need for leadership by government and believes that a commitment to sustainability requires an integrated whole of government approach. In some areas, for example, climate change, the business sector is ahead of the government in recognising the significance of the issues. Dr Foskey offered some suggestions for measuring progress towards sustainability, using a holistic approach and suggested that Parliamentary Public Accounts committees could take a leadership role in monitoring the sustainability of government spending and programmes and assisting with strategies to measure progress towards sustainability.

Discussion included:

- the challenges for environmental auditors when policies are weak or inconsistent and there is a lack of strong leadership from government;
- whether sustainable economic growth is possible without an infinite resource base; and
- whether sustainability/TBL reporting will be pursued further in the ACT.

Peter McVay (ANAO) ended the day by summarising the key themes that had emerged thus far and the challenges posed for environmental auditors:

- lack of strong leadership;
- weak, inconsistent and ambiguous policies; and
- the need for integration between federal and state, national, regional and local environmental policies, programmes and information.

Day 3: Friday 20 October

Presentation: Dr Bob Beeton, Chair Australian State of the Environment Advisory Committee.

Topic: *Challenges in Measuring Sustainability in the 2006 National State of the Environment Report.*

Dr Beeton chairs the committee responsible for preparing the 5 yearly state of the environment report in Australia. Dr Beeton described the process involved in preparing the soon to be released 2006 SOE report and some of the challenges involved in SOE reporting including lack of data for some indicators. The report covers eight themes (atmosphere, coasts and oceans, land, inland waters, biodiversity, natural and cultural heritage, human settlements, the Antarctic) and current and emerging issues. The report is web based and contains links to other relevant data. It is available at www.deh.gov.au/soe/2006. Dr Beeton outlined some suggested solutions and strategies for better SOE reporting in Australia.

Discussion included:

- difficulties in auditing things that are hard to measure;
- issues of sustainable land use in Australian in a long drought period (the SOE report provides data and analysis but does not address questions such as how to go about changing land use);
- whether the SOE report measures capability in the environmental planning profession, for example, the number of graduates with environmental qualifications (it does to an extent, at State level); and
- the need for integration of federal and state SOE reporting (in a perfect world there would be agreed indicators at each level and integrated reporting).

Presentation: Allen Parker, Audit Manager for Performance Reviews, Cook Islands.

Topic: *Waste Disposal Management in the Cook Islands.*

Allen Parker gave a presentation on waste management in the Cook Islands, including a new landfill facility funded by the Asian Development Bank and a private sector recycling initiative. An effective waste management system was overdue in the Cook Islands, especially given the fragile ecosystem and dependence on tourism. Allen Parker said that the Cook Islands Audit Office would consider a performance audit of waste management in the future, and would be interested in similar audits by other offices. Helen Beaumont mentioned a recent study by the Parliamentary Commissioner for the Environment looking at the use of economic instruments in waste management (such as levies, taxes, charges, subsidies, etc) and Jonathan Keate mentioned a current performance audit by the NZ OAG of waste management planning by New Zealand local authorities. Dr Bob Beeton asked about waste management by the tourism industry and suggested that resorts and hotels in the Islands should be required to have waste management plans and that the Green Globe tourism certification organisation could provide assistance with this.

Presentation: Mark Flanigan, Assistant Secretary, Policy and Compliance, Department of Environment and Heritage.

Topic: *Compliance and Enforcement – Achieving Ecologically Sustainable Development.*

Mark Flanigan gave a presentation on the compliance and enforcement activities of the Department of Environment and Heritage. Mr Flanigan explained the role of the Federal Government in conducting environmental assessments and approving activities of national environmental significance, including World Heritage properties, Ramsar wetlands, migratory species, and threatened species. Mr Flanigan explained the Department's approach to compliance and enforcement, which involves a graduated response from education, advice and persuasion to criminal prosecution action and that the Department attempts to achieve positive environmental outcomes through strategic engagement. Much of the Department's effort involves one to one education. For more information about the Department's activities see www.deh.gov.au/epbc/compliance/index.html.

Discussion included approaches to compliance and enforcement in other jurisdictions. It was noted that the educational approach is favoured in New Zealand but there have been some criminal prosecutions for breach of resource consent conditions and a repeat offender was jailed. Mark Flanigan said that the Department has undertaken some prosecutions in extreme cases.

Open session

The workshop concluded with an open discussion on the following topics:

- training issues;
- planned audits/scope for joint audits; and
- feedback on the workshop and possible topics for the next meeting.

Open Session topic: training and mandate

The group discussed:

- Capability for conducting environmental auditing – this is an ongoing issue for Pacific Island Offices. There is a need for training in transferable skills. IDI and SPASAI have assisted with training in the past in environmental auditing and in performance auditing. [Note - the Pacific Islands Forum has endorsed a Pacific Regional Audit Initiative (PRAI), which is intended to strengthen Pacific public sector auditing. The Asian Development Bank is working with

SPASAI members and other development organisations to design the initiative, which will include diagnostic studies of each SPASAI member including their environmental auditing capability];

- Environmental auditing also requires specialist skills in some cases, for example, interpretation of scientific data. Does the IDI material cover this? [Many Audit Offices would contract in specialist expertise for such work as required];
- It was suggested that it would be helpful to invite Pacific Island Audit Offices to the annual performance auditing training that is available to Australian and New Zealand Audit Offices through membership of AGAG. [Note – representatives from Fiji attended the 2006 training session in Brisbane organised by New Zealand OAG and the Queensland Audit Office];

[This suggestion could be discussed at the next meeting of the ACAG forum for managers of performance audit in ACAG offices. The NZ secretariat will ask the Assistant Auditor-General Performance Audit at the NZ OAG to raise the issue at the next meeting of that group]

- The University of Canberra offers a Certificate in Performance Auditing? Those interested should follow up personally;
- Jonathan Keate mentioned work being done by the OAG Canada to assist auditors in considering environmental matters in their audits, called the “4th E Guide” (the first three “Es” are economy, efficiency and effectiveness - the environment is referred to as “the 4th E”). The Guide is being developed for auditors who are not within the OAG Canada’s environment team so are less familiar with environmental issues. The guide:
 - helps auditors, with little or no environmental expertise, systematically consider these risks in their work; and
 - contains screening tools, checklists, and other resources to help auditors identify and evaluate environmental risks.

[Jonathan Keate will circulate this to the group when finalised]

- ANAO – working on criteria for environmental auditing – in draft at this stage – Peter McVay to circulate when ready.

Mandate issues/barriers to environmental auditing

- “Dealing with the boss”/mainstreaming environmental issues – in some cases, delegates at the workshop are the advocates for environmental issues within their offices; and
- Legislative support for environmental auditing – while environmental auditing can be done under both the financial and performance audit mandates, a performance audit can have more impact. Some Audit Offices lack a performance audit mandate let alone a mandate to audit environmental sustainability. The ACT mandate enabling consideration of sustainability in a performance audit is a discretionary one applying “where appropriate”. The ACT Auditor-General has not yet used this mandate.

[For further comment on barriers, see the country/state position papers prepared by some participants prior to the meeting.]

Open session topic: Planned Audits/joint audits

- Choosing topics – how to incorporate environmental considerations into the topic selection phase for performance audits? It was suggested that the concept of “environmental materiality” could be used at the project scoping stage, in the same way that financial materiality is used to focus audit effort;
- The group noted that collaborative, cross state performance audits are difficult logistically. The Australian states that have tried this found the experience testing;

- Climate Change issues are critical for the whole region. Issues for islands are different from developed countries – the issue for small island states is primarily one of adaptation to events such as rising sea level and extreme weather events rather than reducing emissions. The issues will require political decisions, eg environmental refugees, possible relocation of Pacific Island populations and related issues for receiving countries;
- Discussion on whether concurrent, rather than collaborative audits, could have impact – say each Audit Office did a programme or project audit, during Kyoto period 2008-2012, on its government’s response to the issue;
- Several of the Pacific Island Audit Offices conduct financial audits in relation to overseas funding for projects and programmes, for example projects funded by the United Nations Development Programme, the UN Environmental Programme, Asian Development Bank. There could be scope to consider the effectiveness of such funding, rather than a pure financial audit, in the future, and scope for Pacific Island Audit Offices to do this concurrently when the same funding agencies provide assistance to more than one Pacific Island country for environmental projects; and
- Note that there is considerable sharing of information on planned and completed audits in Greenlines – the WGEA newsletter www.environmental-auditing.org/intosai/wgea.

Update on current and planned audits in the Pacific

- Note that member updates received prior to the workshop from the Australian Offices, New Zealand, Fiji and Tonga are in the workshop materials and are summarised in the table in Appendix 2; and
- The following table summarizes some current and planned audits and other issues for other Pacific Island offices as discussed at the workshop.

Country/Area	Planned	Issues
Cook Islands	Waste management financial and performance audit	Possible to consider auditing the implementation of international environmental agreements by Cook Islands Govt.
	Water quality + catchment	
Tonga	Financial audits only undertaken. Financial and compliance audit of National Executed Project (funding from overseas agencies to enable Tonga to meet its obligations under various conventions on environmental issues)	Review of legislative structure underway. See Tonga’s update paper in the workshop materials for more information.
Solomons	Forestry & fisheries – financial, and compliance with regulations	Tabling procedures being reviewed to strengthen implementation by govt depts. And uptake by Select Committees
Kiribati	Not undertaking environmental auditing	Parliament not attentive
	Waste management programme, water management, biodiversity – reports to donors on these programmes are focused on financial audit	
		Climate change noted as a priority for training/possible concurrent audits Issue of high tides/flooding (shared issues with Tuvalu/Marshalls) Impacts on aquifers

Open Session: FEEDBACK on WORKSHOP

We brainstormed the ideas: the 'Xs' below indicate those ideas that had support from several people.

XXX performance audits create more debate than financial audits – there is a sense of a shift in auditing from dollars to resources

XXX Interaction very useful –

- breaks isolation
- sharing of ideas
- useful contacts
- relaxed and informal approach well liked, got good results

XX Next time, have more time on workshops and discussion rather than presentations

X Look at audit methodologies next time – need to bridge Financial and Environmental audits (EAs seen as more productive).

X People felt the workshop was solutions focused/ inspiring:

- Good presentations - + fieldtrip
- Good energy + enthusiasm
- Theme useful – E + SD auditing
- Good balance between work and play
- Good to see jurisdictions coming together – builds momentum
- Good programme/exceeded expectations – shift in focus achieved

X Environmental aspects possible in EAs

Ideas for future audits

Thanks to hosts/presenters

Auditors as change agents.

Venue and timing of next meeting

Some Australian attendees raised the concern that we should not continue to expect all meetings of the group to be held in Australia as this may be too costly for Pacific Island offices. Paul Allsworth has previously offered to host a meeting in the Cook Islands. The difficulty has been that some Australian States cannot travel for such meetings outside Australia, or in some cases need approval from State Governments to do so.

The NZ Secretariat will ask the NZ Auditor-General to raise this issue for discussion at the next ACAG forum.

Attendees agreed that the next meeting would be held in another 18 months - April/May 2008.

Ms Sheila Bird, Group Executive Director, ANAO closed the workshop at 2.30pm.

Attendees thanked Peter McVay and the ANAO team for organising and hosting the meeting and Rod Hearne for the fieldtrip.

Appendix 1

DRAFT RWGEA ACAG/SPASAI Work Plan 2008-10

The following is an updated list of issues and actions that have been discussed at previous meetings of the group.

Issue/agenda item	Comment	Decision/Action
<p>WGEA meetings</p> <p>The 11th Working Group on Environmental Auditing meeting, Tanzania, June 2007.</p>	<p>Invitations have been sent to all SAIs. Australian State and Territory Auditors-General should have received an invitation to attend as observers.</p> <p>There will be a session at the WGEA meeting for an update from each RWGEA.</p>	<p>Any attendees please let NZ Secretariat know.</p>
<p>WGEA Steering Committee meeting</p> <p>6th meeting of the WGEA Steering Committee – Cape Town, South Africa, February 2007</p>	<p>New Zealand and Fiji are members of the WGEA Steering Committee.</p> <p>Jonathan Keate (NZ OAG) and Atunaisa Nadakuitavuki (Fiji) attended the WGEA Steering Committee meeting in Vancouver Canada, September 2006.</p>	<p>The 6th meeting of the Steering Committee was to be held in Fiji in February 2007.</p> <p>Because of the coup in Fiji, the meeting was relocated to Cape Town, South Africa, 10-14 February 2007.</p>
<p>RWGEA – next meeting arrangements</p>	<p>Frequency of RWGEA meetings to remain at 18 months.</p> <p>The RWGEA is next due to meet around April 2008.</p> <p>The Cook Islands has previously volunteered to host a RWGEA meeting.</p> <p>In the past it has been difficult for Australian state offices to attend overseas meetings.</p> <p>Some Australian Offices are not comfortable with Pacific Island representatives always attending meetings in Australia.</p>	<p>The New Zealand Secretariat to discuss the issue of the venue for the next meeting with the New Zealand Auditor-General, with a view to raising the matter with Australian A-Gs at an ACAG meeting.</p> <p>There is a need to align meetings of the RWGEA with the WGEA Steering Committee to better integrate RWGEA and WGEA activities and ensure regional input into the WGEA.</p> <p>Ideally the RWGEA would meet shortly before the next WGEA Steering Committee meeting (due to be held early 2008).</p>
<p>Survey on environmental auditing</p>	<p>The 5th survey on environmental auditing was sent to 186 SAIs.</p> <p>The survey is to be used to develop the WGEA work plan for 2007-10.</p> <p>Seven out of 13 countries in the SPASAI region responded.</p> <p>The survey results will be presented to the next Steering Committee and WGEA meetings in 2007.</p>	<p>The WGEA secretariat is concerned with the response rate to the survey from SPASAI members.</p> <p>Members should let the NZ Secretariat know of any difficulties with such surveys.</p> <p>The NZ secretariat will see if regional results are available for distribution following the next Steering Committee meeting.</p>

Fundraising	External funding for WGEA activities.	From discussion at Steering Committee meeting in Vancouver, this is not a current priority area for the WGEA.
Work plan for regional work group	<p>Not discussed in detail at Canberra meeting – three major issues previously identified:</p> <p>a. raising profile of EA as a priority in offices; and b. putting own house in order c. sharing information</p> <p>Possible courses of action:</p> <p>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.</p> <p>Note – the WGEA Steering Committee is developing the next WGEA work plan for 2007-10. This plan should inform the work plan of RWGEAs</p>	<p>a. Members of RWGEA advocate for “green housekeeping” in our offices.</p> <p>b. NZ Secretariat to ensure the RWGEA is represented in appropriate SPASAI newsletters and Greenlines.</p> <p>c. NZ Secretariat to discuss with John Rosier a briefing for Auditors-General on EA at an ACAG meeting. This has previously been suggested but has not happened.</p> <p>d. Greenlines (newsletter of WGEA) – each RWGEA member to advise NZ Secretariat of names and addresses for national and regional environmental and other organisations that might be interested in receiving Greenlines.</p> <p>e. NZ Secretariat to distribute draft WGEA work plan for 2008-10 when in appropriate form for consultation with RWGEA.</p>
Environmental Auditing training	<p>Capability for conducting environmental auditing – this is an ongoing issue for Pacific Island Offices.</p> <p>IDI and SPASAI have assisted with training in the past in environmental auditing and in performance auditing.</p> <p>Invite Pacific Island Audit Offices to the annual performance auditing training that is available to Australian and New Zealand Audit Offices through membership of AGAG.</p> <p>Material being developed by the OAG Canada to assist auditors in considering environmental matters in their audits, called the “4th E Guide”, may be helpful to RWGEA members.</p>	<p>The Pacific Islands Forum has endorsed a Pacific Regional Audit Initiative (PRAI), which is intended to strengthen Pacific public sector auditing. The Asian Development Bank is working with SPASAI members and other development organisations to design the initiative, which will include diagnostic studies of each SPASAI member including their environmental auditing capability.</p> <p>The suggestion that PI offices should be invited to annual ACAG/NZ performance audit training should be discussed at the next meeting of the ACAG forum for managers of performance audit in ACAG offices. The NZ secretariat will ask the NZ attendee to raise the issue at the next meeting of that group</p> <p>NZ Secretariat to distribute Canadian 4th E guide to RWGEA members when it is finalized.</p>
Website – update	The website needs updating.	<p>Members to advise NZ Secretariat of new audits or other information to add to website.</p> <p>Website to be updated with minutes and contact list etc</p> <p>Website contact numbers –for security and spam reasons, contact details should be of the generic office, not personal names. This will be changed.</p>
Membership of RWGEA	<p>Six out of 19 SPASAI members attend meetings of RWGEA.</p> <p>There are new members of SPASAI who may not have been invited to join the group when formed in 2001.</p>	Ensure RWGEA activities covered in SPASAI bulletins and ensure all SPASAI members are aware of meetings and invited to attend.
Contact details	New Zealand secretariat	cathy.kenkel@oag.govt.nz and jonathan.keate@oag.govt.nz

Appendix 2

Recently completed/planned environmental audits or audits of sustainable development activities from the ACAG/SPASAI region

Office	Completed	Planned / Current	Other
<p>Australian Capital Territory Auditor-Generals office</p>	<p>The ACT Audit Office uses its scarce resources to address environmental issues within audits of larger scope. Audits with some environmental component include:</p> <ul style="list-style-type: none"> ▪ Data Reliability for Reporting on the ACT 'No Waste by 2010' Strategy; and ▪ Reporting against Ecologically Sustainable Development. 	<p>The audit planned for 2006-07 that will have an environmental input is:</p> <ul style="list-style-type: none"> ▪ Management of rural land – the audit will assess whether agencies can manage and protect the natural, cultural, social, aesthetic and educational value of the Territory's rural precincts; ▪ Progress in implementation of Triple Bottom Line - the audit would examine progress in implementation of Triple Bottom Line in the management of the Territory. Consideration could be given to the integration of TBL into decision-making, budgeting, and reporting; and ▪ Public transport - the audit would examine the efficiency and effectiveness of the provision of certain aspects of public transport services, including planning, acquisition and maintenance of vehicles, and client services. 	
<p>Queensland Audit Office (QAO)</p>	<p>The QAO undertook a probity audit of a ballot process in relation to the Queensland Government's phasing out of broad scale clearing of remnant vegetation by the end of 2006.</p>	<p>The QAO's current operational plan includes a forward program of potential topics under the headings of Financial Management; Infrastructure; Governance; and Service Delivery.</p> <p>Under Infrastructure, QAO has identified the following potential environmental related topics –</p> <ul style="list-style-type: none"> ▪ Infrastructure Planning and Management; and ▪ Water Resource Planning and Management. <p>Under Service Delivery QAO has identified the following potential environmental related topics –</p> <ul style="list-style-type: none"> ▪ Waste Management; ▪ Managing Energy Demand in Queensland; ▪ Food Safety; and ▪ Vegetation Management. 	
<p>Office of the Auditor General Western Australia</p>	<p>In 2006 the tabled reports dealing with one clear environmental matter, and two with broader sustainability concerns:</p> <ul style="list-style-type: none"> ▪ Management of Ramsar Wetlands in WA; 	<p>The Office has planned several audits which involve sustainability and environmental concerns:</p> <ul style="list-style-type: none"> ▪ Agency readiness to comply with upcoming Contaminated Sites legislation; 	<p>The Office has also taken part in an employee exchange in 2006 – a staff member from the Commissioner for the Environment</p>

	<ul style="list-style-type: none"> ▪ Management of the Waterwise Rebate Program; and ▪ Regulation of Animal Feedstuffs, Hormonal Growth Promotants and Veterinary Chemicals. <p>Currently the Office is undertaking a Performance Examination of Community Consultation by Government which deals with issues affecting sustainability / inclusion matters.</p>	<ul style="list-style-type: none"> ▪ Compliance with Native Vegetation Clearing regulations; ▪ Preparedness for oil and other toxic spills in WA ports; and ▪ A planned follow-up audit on NRM groups is being reconsidered in response to review/s by other organisations. 	<p>and Sustainable Development in the Office of the Auditor General of Canada has been working with the WA Office, while a WA OAG officer is with the CESD in Canada.</p>
<p>Victorian Auditor-General's Office</p>	<ul style="list-style-type: none"> ▪ Government advertising (September 2006); ▪ Westernport Region Water Authority (August 2006); ▪ Protecting our environment and community from failing septic tanks (June 2006); and ▪ Fire prevention and preparedness (follow-up to our 2003 report) (October 2005). 	<ul style="list-style-type: none"> ▪ Maintenance and replacement of water infrastructure; ▪ Environmental management in Victorian parks; ▪ Urban planning; ▪ Biosecurity: Adequacy of primary industry and health planning; and ▪ Irrigation efficiency on farms. 	<p>Possible topics for inter-jurisdictional audits (a brainstorm list)</p> <ul style="list-style-type: none"> ▪ land clearing ▪ health of the Murray-Darling system ▪ regulation of pollution ▪ greenhouse strategies ▪ regulation of wind farms ▪ protection of threatened species ▪ sustainable fisheries ▪ water conservation/recycling ▪ hazardous waste management <p>Options could include the sharing of methodologies, sharing of data, sequential audits of the same topic, and joint collaborative audits.</p>
<p>Australian National Audit Office</p>	<ul style="list-style-type: none"> ▪ Cross Portfolio Audit of Green Office Procurement 2005-06; ▪ The Administration of the National Action Plan for Salinity and Water Quality 2004-05; and ▪ The ANAO (Assurance Audit Services Group) conducts verification of Triple Bottom Line Reporting by Commonwealth agencies. 	<ul style="list-style-type: none"> ▪ Protection of Critical Habitat and Listed Threatened Species under the Environment Protection and Biodiversity Conservation Act 1999 – (due for publication early 2007). <p><i>Future:</i></p> <ul style="list-style-type: none"> ▪ Water – planning and governance of the National Water Fund initiative; and ▪ Reserves – the administration, efficiency and effectiveness of the National Reserve system. <p><i>Longer Term:</i></p> <ul style="list-style-type: none"> ▪ Salinity and water quality; ▪ Sustainable procurement – follow up; and ▪ Measures to address climate change and reduce greenhouse gas emissions. 	

<p>New Zealand Office of the Auditor-General</p>	<ul style="list-style-type: none"> ▪ Department of Conservation: Planning for and managing publicly owned land; ▪ Horizons and Otago regional councils: Management of freshwater resources; and ▪ Ministry of Agriculture and Forestry: Managing the biosecurity risks associated with high-risk sea containers. 	<ul style="list-style-type: none"> ▪ Implementation of the Sustainable Development Programme of Action; and ▪ Local Government Waste Management Plans. <p>New Zealand is undertaking broad scoping exercises in the areas of:</p> <ul style="list-style-type: none"> ▪ Water; ▪ Energy; and ▪ Land transport planning. 	<p>A strategy for environmental auditing and sustainable development</p> <ul style="list-style-type: none"> ▪ The New Zealand OAG is currently considering the Office's role in the areas of environmental auditing and sustainable development.
<p>Tonga Audit Office</p>	<p>The Tonga Audit Office involvement in environmental auditing is still limited to National Executed Projects (NEX). These projects are funded by overseas agencies (such as UNEP, UNDP) to enable Tonga to implement its obligations under various conventions on environmental issues. The Tonga Audit Office is undertaking financial and compliance audits of the following projects:</p> <ul style="list-style-type: none"> ▪ International Water Programme Project; ▪ Climate Change Project; ▪ Biodiversity Project; ▪ Persistent Organic Pollutants (POPs) Project; and ▪ Biosafety Framework Project. 	<p>It is intended to carry out an audit to describe and assess the current legislative framework for management and implementation of environmental protection issues in Tonga and to recommend areas for improvement in their management where appropriate.</p>	
<p>Office of Auditor-General - Fiji</p>	<ul style="list-style-type: none"> ▪ Squatter Sanitation - an audit of the government department responsible for the administration and management of squatter settlements focused on the negative impacts of these squatter settlements on the environment and human health; ▪ Review of the use of Asbestos in Fiji - In Fiji, asbestos is still being imported and widely used and hence poses risks to human health and the environment. The audit found that Fiji regulating and health agencies are currently not adequately equipped and coordinated to deal with the 'asbestos problem'; and ▪ A review was undertaken to ensure compliance with importation, exportation, sale, storage and use of ozone depleting substances in Fiji and to recommend various measures that could be put in place to ensure that environmental and social interests are not adversely affected. 	<ul style="list-style-type: none"> ▪ Management of Land Degradation in the Agriculture and Forestry Sector; and ▪ Management of Industrial Pollution in Major City Areas. 	<ul style="list-style-type: none"> ▪ Parliament has amended the Fiji Audit Act to include a mandate for the conduct of Performance Audit by the Fiji Audit Office. The Office now has a unit that conducts both performance and environmental audits; and ▪ Parliament has also enacted the Environmental Management Act in 2005 which requires the Auditor General to conduct Sustainable Development Assurance Audit of Government Ministries and Departments. The implementation date of the Act is yet to be determined by the Government.

Appendix 3- Participants List

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