

**Minutes of 5th meeting of ACAG/SPASAI Regional Working Group on
Environmental Auditing
21-23 April 2008, Melbourne, Australia**

Venue: Victorian Auditor-General's Office, 35 Collins St, Melbourne, Australia

Hosted by: Victorian Auditor-General's Office (VAGO)

Attendees: Representatives from the following 14 Audit Offices attended the meeting:

- Australia – Australian National Audit Office, Queensland Audit Office, New South Wales Audit Office, Western Australia Audit Office, Victorian Auditor-General's Office; Tasmanian Audit Office
- New Zealand – Office of the Auditor-General
- SPASAI members - Fiji, Kiribati, Tonga, Papua New Guinea, Palau, French Polynesia.
- National Audit Office of Estonia - INTOSAI WGEA secretariat.

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

Objectives for the meeting - the strategic objectives for the meeting were:

- greater integration of the ACAG/SPASAI regional WGEA with the INTOSAI WGEA – to enhance the regional working group's understanding of how we fit into the WGEA structure;
- to understand WGEA expectations of the ACAG/SPASAI region, including the proposed regional co-operative audit;
- to discuss the proposal that the ACAG/SPASAI region undertake a regional co-operative audit; and
- information sharing and learning about environmental audits.

Format of the meeting

The meeting was a mixture of presentations from local speakers, presentations/workshops on recent environmental audits, briefing sessions on the WGEA work plan and projects, and a discussion session about a regional co-operative audit.

Welcome and introductions

The Auditor General of the VAGO, Des Pearson, welcomed the attendees. He particularly welcomed Olavi Tammemäe, the Director General of the INTOSAI WGEA secretariat, from the National Audit Office of Estonia to the meeting.

Discussion on environmental auditing activities

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;
- 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);
- barriers to environmental auditing/mandate issues;
- current 'top of mind' environmental issues in their countries/states; and
- possible topics for a regional co-operative audit.

Reports were received from all attendees and attendees spoke to their reports in the first session of the meeting.

The reports are summarised in the table in Appendix 2 of these minutes.

Jonathan Keate 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.

Presentations and discussion

WGEA

- Minutes of 4th meeting

The minutes of last meeting, held 18-20 October 2006, Canberra, Australia were noted and adopted.

- WGEA work plan 2008-10

Olavi Tammemäe, Director, WGEA Secretariat, Estonia

Olavi Tammemäe gave a presentation on the strategic goals of the WGEA and the work plan for 2008-10, including the project plans for the guidance documents to be developed in the next three year period in the areas of:

- auditing climate change (project leader, Norway)
- coordinated audit on climate change (project leader, Canada)
- auditing sustainable energy (project leader, Czech Republic)
- auditing forests (project leader, Indonesia)
- auditing minerals and mining (project leader, Tanzania)
- auditing fisheries (project leader, South Africa)

Olavi Tammemäe introduced the project plans for the above projects to the meeting, and the comments received from members of the WGEA steering committee that would be considered by the WGEA steering committee meeting in Tallinn, Estonia from 6-9 May 2008.

Olavi Tammemäe also covered:

- 6th survey on environmental auditing
- The proposed biodiversity training module
- The next Working Group meeting in Qatar in January 2009
- WGEA and the INTOSAI Development Initiative (IDI)
- XX INCOSAI topics – sustainable development reporting and corporate social responsibility reporting
- The new visual identity for the WGEA

Discussion

Guidance material on auditing climate change

The paper will provide guidance on auditing Government expenditure on reducing emissions and on adaptation to climate change impacts. Cathy Kenkel commented that in New Zealand a lot of action on climate change adaptation is at local level, by local authorities in their risk management for hazards/natural disasters and in their planning decisions. In other countries, there might be action at state/local level and inaction at national/federal level. However, the guidance was very focused on actions at national level.

6th survey

Olavi Tammemäe encouraged all SAIs to complete the survey, even if not undertaking environmental audits. The group noted that:

- it would be useful for the survey to cover the environmental auditing activities of Australian states, even though they are not SAIs; and
- it would be useful to get a breakdown of survey results within our region, i.e. to have results for Australia and New Zealand separated from Pacific states.

Jonathan Keate would pass on the group's feedback on the project plans and comments on the 6th survey at the Steering Committee meeting in Tallinn.

- 11th WGEA meeting, Tanzania, 2007

Geoff Driscoll, General Manager, Performance Audit, Tasmanian Audit Office.

Geoff Driscoll gave a presentation on his attendance and impressions of the 11th WGEA meeting in Tanzania in June 2007. The presentation was a strong endorsement of the value of the WGEA meetings in terms of networking and learning. Olavi Tammemäe encouraged delegates to attend the WGEA meeting in Qatar in 2009.

- WGEA Coordinated audit of climate change

Peter McVay, Senior Director, Australian National Audit Office

Peter McVay gave a presentation on the WGEA coordinated climate change audit. The ANAO is one of 14 SAIs taking part in the global coordinated audit and the ANAO has not previously been involved in a coordinated audit. The project also involves the SAIs of Austria, Brazil, Canada, Estonia, Greece, Finland, Indonesia, Norway, Poland, Slovenia, South Africa, United States, and United Kingdom. The objectives of the project are:

- to encourage national audits by participating SAIs;
- to coordinate auditing and reporting of selected climate change sub-topics in order to exploit the collective power and insights of participating SAIs in addressing a global problem; and
- to build lasting relationships with relevant international organisations.

The project team has broken the broad climate change topic into three work stream areas and collaboration would occur within these clusters/areas:

- science and technology
- mitigation
- adaptation

The project team has developed audit approaches/researchable questions for each of these three areas. Each participating SAI would be asked which researchable questions they would intend to cover in their audit. This should ensure coverage of all three work stream areas. Peter noted that the area of adaptation had not received as much attention nationally or internationally as mitigation but was a key issue for our region with rising sea levels and more frequent extreme weather events.

There would be some form of coordinated reporting on the results of the audits at the 2010 INCOSAI in South Africa.

- WGEA - proposed regional cooperative audit in the ACAG/SPASAI region

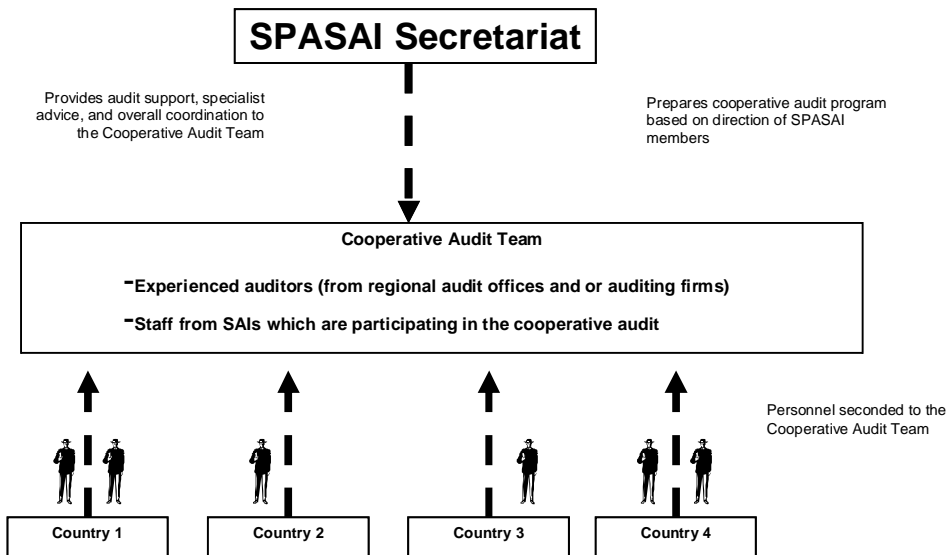
The WGEA work plan for 2008-10 proposes that each INTOSAI region of the WGEA conduct some form of cooperative environmental audit in the region in the 2008-10 work period.

Before the substantive discussion on the WGEA proposal, Jonathan Keate updated attendees on a relevant development in SPASAI.

SPASAI, in conjunction with the Asian Development Bank and AusAID (Australian Agency for International Development), has been engaged in a project over the last two years called the Pacific Regional Audit Initiative (PRAI). The PRAI has reviewed the capability of Pacific Island audit offices in the areas of financial and performance (including environmental) auditing. The SPASAI congress in the Cook Islands (held a week before the regional WGEA meeting) considered a report on the PRAI initiative and agreed some actions. Key features of the project include:

- a strengthened Secretariat for SPASAI, to be based in Fiji;
- a sub-regional approach to improve financial audit capability in small Island states (Kiribati, Tuvalu and Nauru); and
- a proposed cooperative regional performance audit, on an environmental topic.

The strengthened SPASAI secretariat would provide resources to assist Pacific Island countries to participate in a cooperative environmental performance audit. The likely topic areas for the audit would be water, waste, sanitation. A cooperative audit team would be formed, comprising experienced auditors from audit offices or chartered accounting firms in the region and staff from audit offices within the region participating in the audit. This approach would enhance capability within the participating offices. The approach is shown in the diagram below.



SAI = Supreme Audit Institution, SPASAI = South Pacific Association of Supreme Audit Institutions

The audit team would draw on WGEA guidance on conducting cooperative audits, as well as the guidance on auditing water and waste. The project would be further developed and considered at the SPASAI congress in Palau in 2009, with a view to conducting the audits in 2009-2010 and reporting in 2010.

The PRAI supported cooperative environmental audit was a very good fit with the WGEA expectations of our region and the WGEA timeframe. Jonathan Keate would advise the WGEA steering committee of this development, and would monitor the PRAI project and ensure integration with the WGEA as appropriate.

Discussion on proposed regional cooperative audit

Cathy Kenkel facilitated a discussion session on the proposal in the WGEA work plan that each INTOSAI region conduct a cooperative audit. The focus of the discussion was:

- terminology – the distinction between concurrent, cooperative, collaborative, joint, and coordinated audits
- views of participants
- possible topics and approaches

The following tables record the discussion.

Step 1 – terminology

The group discussed the terminology associated with cooperative auditing. The discussion is summarised in the table below.

Jonathan Keate noted that there is WGEA guidance available on the topic *Cooperative Between Supreme Audit Institutions: Tips and Examples for Supreme Audit Institutions* (INTOSAI WGEA, 2007) and that the guidance discusses different levels of cooperation.

Terminology	Definition
Concurrent/parallel	Two or more audit offices considering same or similar topic at the same time and are aware of each other's work.
Cooperative	As above, but sharing data, methodology, criteria
Collaborative	As above, but working together more closely. Same topic, but different approaches/lines of enquiry would be possible. May result in a joint product of some kind. The WGEA global climate change audit is an example of this approach.
Joint	Two or more audit offices working on common issue, taking common approach, likely to lead to some form of joint reporting.
Coordinated	The highest level of cooperation – two or more offices operating together to the extent possible and preparing a joint product.

Step 2 – views of participants, possible topics and approaches

Prior to the meeting, attendees had been asked for possible topics for cooperative environmental audits for the region. During the meeting, the suggested topics were grouped into the following five areas:

- water
- climate change
- waste
- natural resources
- biodiversity

During the discussion, we considered:

- the five major suggested topic areas for a regional environmental audit, with sub-topic areas under each heading;
- the level of interest from the group about the possible topic areas; and
- whether guidance is available.

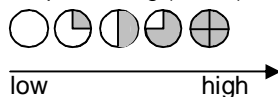
The results of the discussion are summarized in the table below. The topics of water, climate change and natural resources were favoured over waste and biodiversity. It was considered that a cooperative climate change audit would have the highest impact, closely followed by a cooperative audit on water or natural resources.

Although Australian offices supported the concept of cooperating on environmental audits, they were cautious about committing to any formal actions without reference to colleagues or their Auditors-General. However, several Australian state offices were planning audits under the general heading of natural resources and there would be scope to cooperate to some extent in the planning phase. Cooperation among Australian states would rely on participants at this meeting keeping in contact about planned audits.

Table – summary of discussion on proposed regional cooperative audit

Topic	Guidance available?	Level of interest	Impact *
Water - access - salinity - management	✓ WGEA ✓ Aust States have done some audits	✓✓✓✓ ✓✓✓✓ ✓✓✓✓ X	
Climate change - Govt response - coastal management (sea level rise, adaptation) - extreme weather events	Indirectly - disaster management - WGEA guidance by 2010	✓✓✓✓ X? ✓ X ✓✓✓ (timing) X X	
Waste - solid waste - sanitation	✓ WGEA		
Natural resources - fisheries - water - forestry - mining	✓ WGEA guidance by 2010	✓✓✓X ✓X✓ ✓✓✓ ✓	
Biodiversity	✓ WGEA		

* Impact Rating (0 – 5)



Agreed action from meeting

Attendees agreed that there would be value in sharing planning processes for environmental audits, and to send any update of their planned audits to the secretariat jonathan.keate@oag.govt.nz for collation and circulation (noting that attendees had provided information about planned audits as part of their country updates for the meeting).

Presentations by local speakers:

Topic: *State of Environment Reporting*

Hamish Walker, Director, Office of the Commissioner for Environmental Sustainability, Melbourne

Hamish Walker explained the role and functions of the Office of the Commissioner for Environmental Sustainability in Melbourne, Victoria and outlined the work being undertaken by the Office in preparing Victoria's first comprehensive state of environment report due for publication in late 2008-early 2009. Previously, several single subject reports had been published but the 2008 report would be the first to address the full breadth of environmental issues in Victoria. The report was undertaken using an holistic framework, and would evaluate the state of the environment in the context of the Victorian community and economy.

Topic: *Environmental auditing and environmental outcomes – how can environmental auditing contribute to improving the evidence base of environmental management outcomes?*

Amanda Curlewis, Principal Policy Officer, Monitoring and Reporting Frameworks, Department of Sustainability and Environment, Victoria, Australia

Amanda Curlewis outlined some of the challenges in using data about the state of the environment to measure environmental outcomes. The Victorian Government had published a "Green Paper" Land and Biodiversity at a time of climate change covering the nature and extent of ecological problems in Victoria. A white paper was due to be published in 2009 setting out the Government's response and policy direction. This work had provided an opportunity to attempt to improve use of information about the environment and knowledge management. There had been a tendency for information to be focused around single issues and projects and there were difficulties in interpreting large amounts of data. Amanda presented a new model that proposed a simpler focus and better ability to see connections between information. The model was based on expanding the knowledge base, better systems to share knowledge, and use of "headline indicators" to assist in understanding the impact of human activity on the environment in the areas of healthy ecosystems, sustainable economy, responding to change and active community stewardship.

Topic: *Environmental compliance audit of VicForests*

Sharon Slater, Forest Regulation Unit, Department of Sustainability and Environment, Victoria, Australia

Sharon Slater gave a presentation on an audit of VicForests, a state owned enterprise that manages timber harvesting in the Eastern part of Victoria. The audit was to determine whether the entity was complying with requirements to have a code of practice in place for timber production, management procedures, forest management plans, a sustainability charter, salvage prescriptions and a code of practice for fire management.

Presentations from attendees on recent audits/mandate issues

Topic: *Auditing biodiversity - The Conservation and Protection of National Threatened Species and Ecological Communities (ANAO report 2007)*

Peter McVay, Senior Director, Australian National Audit Office

Peter McVay gave a presentation on an audit conducted by the ANAO in 2007 that had evaluated the effectiveness of protection and conservation of threatened species and threatened ecological communities under the Commonwealth Environment Protection and Biodiversity Conservation Act 1999. Peter discussed some of the challenges in the biodiversity area, including determining which species are most worthy of protecting and whether to focus on individual species, multiple species, or critical habitats. Peter suggested that compliance and enforcement are always good areas of focus for environmental audits. Peter noted that they had very good engagement with stakeholders during the audit, and that the audit team had to develop considerable expertise in biodiversity even though it is a very broad topic.

Topic: *The new powers of the Auditor-General under the Environment Management Act*

Atunaisa Nadakuitavuki, Director of Audit, Office of the Auditor-General, Fiji

Atunaisa Nadakuitavuki presented on some of the challenges for government agencies in Fiji and the OAG in Fiji under the Environment Management Act. The Act is based on Canadian legislation and requires government agencies to “implement a system of natural resource accounting designed to quantify in financial terms the resource capital [they administer]” and for the Auditor-General to conduct a “sustainable development assurance audit” on those systems of natural resource accounting. The Act does not define these terms or provide guidance, and the agencies and the OAG are struggling with the concepts.

In the discussion, participants suggested some possible sources of guidance for Fiji, including some work done by the Victorian Department of Sustainability and the Environment on asset based approach to natural resource accounting. Jonathan Keate noted that the WGEA had a project to review its 1998 guidance on natural resource accounting and suggested that Fiji contact Steven Elstein at the GAO on this topic.

Topic: *The relationship between topic selection, impact evaluation and how audit offices can add value through environmental auditing*

Colin Campbell, Alan Charlton, Office of the Auditor General for Western Australia

Colin Campbell and Alan Charlton presented on topic selection, impact, challenges faced and lessons learned in five environmental audits conducted by the Western Australian Auditor-General:

- Management of water resources
- Business sustainability of Rottneest Island
- Ramsar wetlands
- Renewable energy
- Native vegetation clearing

Feedback on the meeting

Things that worked well:

- country updates
- reports from Audit Offices on recent audits
- information sharing
- expert/scientific input
- good balance between input from experts and audit practices
- the international context provided by Olavi Tammemäe from the WGEA secretariat was very useful

Suggestions for next time:

- issue identification and discussion
- shared problems/discussion/resolution – leave space in the agenda for issues that arise during the meeting
- “how to” workshops
- more opportunities to share information and experiences
- discuss results of 6th survey on environmental auditing in our region, and results within the region (Australia/NZ/Pacific)

Timing of next meeting

Attendees agreed that the next meeting should be held in around 18 months, in late 2009, likely to be in Australia given the travel issue for Australian offices.

Closing

Cathy Kenkel thanked Con Charra of VAGO for his work in hosting the meeting.

Jonathan Keate thanked Olavi Tammemäe for attending the meeting and for his contribution, and thanked attendees who had given presentations.

Appendix 1

RWGEA ACAG/SPASAI Work Plan 2008-10

The following is an updated work plan.

Issue/agenda item	Comment	Decision/Action
<p>WGEA meetings</p> <p>The 12th Working Group on Environmental Auditing meeting, Qatar, 25-29 January 2009.</p>	<p>Invitations will be sent to all SAIs.</p> <p>Based on past practice, Australian State and Territory Auditors-General should receive 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>Peter McVay from ANAO is planning to attend.</p> <p>A pilot training module on the WGEA guidance on biodiversity is to be held in Qatar immediately before the WGEA meeting. It is hoped that each region will send a trainer and a subject matter expert to the pilot module, who would then be able to deliver the biodiversity training module in their region.</p>
<p>WGEA Steering Committee meeting</p> <p>7th meeting of the WGEA Steering Committee – Tallinn, Estonia, May 2008</p>	<p>New Zealand and Fiji are members of the WGEA Steering Committee.</p> <p>Jonathan Keate (NZ OAG) attended the WGEA Steering Committee meeting in Tallinn, Estonia, May 2008.</p> <p>Fiji was not able to attend.</p>	<p>The 8th meeting of the Steering Committee is to be held in Indonesia between May-September 2009.</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 October 2009.</p> <p>In the past it has been difficult for Australian state offices to attend overseas meetings.</p>	<p>The Australian policy on travel is fixed and there does not appear to be room to negotiate.</p> <p>Based on past practice, the Queensland Audit Office is due to host the next RWGEA meeting.</p> <p>It is helpful to align meetings of the RWGEA with the WGEA Steering Committee to 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 in 2009, but depending on timing.</p>
<p>Survey on environmental auditing</p>	<p>The WGEA secretariat is working on developing the 6th survey on environmental auditing.</p> <p>The survey is to be used to develop the WGEA work plan for 2011-13.</p> <p>The response rate from SPASAI members had previously been low.</p> <p>It would be helpful for the survey to be open to Australian State offices, even though not SAIs. It would also be helpful to receive a breakdown of the results within our region. NZ to raise these suggestions with the Secretariat.</p>	<p>As regional coordinator, NZ is on the subcommittee working on developing the 6th survey.</p>

Work plan for regional work group	<p>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>a. Members of RWGEA advocate for “green housekeeping” in our offices.</p> <p>b. Raising profile of EA –</p> <p>- NZ Secretariat to ensure the RWGEA is represented in appropriate SPASAI newsletters and Greenlines. [We have been asked to contribute the ‘feature article’ to the mid 2008 issue of Greenlines]</p> <p>- Greenlines (newsletter of WGEA) – each RWGEA member should distribute Greenlines to interested organizations in their State/country/territory.</p>
Environmental Auditing training	<p>Capability for conducting environmental auditing – this is an ongoing issue for Pacific Island Offices.</p> <p>Two representatives from the INTOSAI Development Initiative attended the WGEA steering committee meeting in Tallinn and presented on the IDI strategic plan for building capability in audit offices. The IDI's focus has moved from training individuals to strengthening capability in institutions and from a regional approach to a subregional approach. This is a good fit with the PRAI.</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>The Pacific Regional Audit Initiative (PRAI) (noted in the minutes of the meeting) is to be implemented in 2008-09, and includes a regional cooperative environmental audit. This will raise the environmental auditing capability of participating SPASAI members.</p> <p>A pilot training module on the WGEA biodiversity guidance will be held immediately before the WGEA meeting in Qatar in January 2009.</p> <p>The annual ACAG/NZ performance audit training is open to Pacific Island offices, subject to numbers.</p>
Website – update	<p>The RWGEA website needs updating.</p>	<p>The RWGEA website has been moved to the SPASAI website.</p> <p>Estonia is to take over administration of the WGEA website from Canada in late 2009. The RWGEA information may be better located there than on the SPASAI website.</p> <p>The website will be updated as required.</p>
Membership of RWGEA	<p>All members of SPASAI are invited to RWGEA meetings but only a small number attend.</p>	<p>Ensure RWGEA activities covered in SPASAI bulletins and ensure all SPASAI members are aware of meetings and invited to attend.</p>
Contact details	<p>New Zealand secretariat</p>	<p>jonathan.keate@oag.govt.nz</p>

Appendix 2

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

Office	Completed	Planned / Current	Current Environmental Issues
Queensland Audit Office (QAO)	<p>Report No 8 for 2007 “South East Queensland” – Towards a Short-Term Water Balance” was tabled in Parliament in November 2007. This was an examination of the systems used by the Queensland Water Commission to manage, measure and report to the Queensland Government and the public on dealing with the water crisis.</p> <p>Performance Management Systems Audit (PMSA) on the management of rural fire services. The findings are expected to be tabled in May.</p> <p>PMSA on the biosecurity threats to Queensland. The findings are expected to be tabled in August.</p>	<ul style="list-style-type: none"> ▪ The recent 2008 strategy planning workshop recognised the need to develop competencies and capabilities in environmental auditing. Potential audit topics will fall under the following headings; ▪ Financial management ▪ Governance ▪ Service delivery ▪ Sustainability <p>QAO is currently working on the PMSA program for 2009. Potential audit topics are Waste Management and Transport.</p>	<p>Current environmental issues in Queensland</p> <p>Water, drought, extreme weather events (floods, cyclones) and climate change are probably top of the list and have been subject to significant media coverage.</p> <p>The State of the Environment (SOE) Queensland 2007 has recently been released. It covers a number of issues such as the one mentioned above, but also increased pressure on the coastal zone and the loss of wetlands.</p>
Office of the Auditor General Western Australia	<p>In recent years the Office has undertaken a number of environmentally-themed audits. These have not been part of any dedicated “environmental” theme or targeting process. Rather they have risen through the normal process of topic selection and development. In 2007 we tabled reports on:</p> <ul style="list-style-type: none"> - <i>Renewable Energy – Knowing What We Are Getting</i>. This was a full Performance Examination and dealt mainly with providing assurances as to the accuracy and trustworthiness of the “green energy” programs available in WA. - <i>Administration of Natural Resource Management Grants</i>. This was a compliance-based examination looking at how funds were expended in WA via the Natural Heritage Trust program. It followed a previous 	<p>Possible topics for cooperative regional audit/s</p> <p>The OAG WA has no definite objection to becoming involved in future collaborative audits although it has no plans as yet. Any decision would be considered case-by-case, and would depend on the nature of the collaboration. We believe that the example of our examination of Ramsar wetlands in 2006 – which dealt with governance issues cascading from international agreements involving the Commonwealth down to the State (and potentially local government) – might be helpful in working towards some form of collaborative effort.</p>	<p>Current environmental issues in WA</p> <p>The most obvious issue in WA is water resources – the State opened a desalination plant in 2007 and has plans for another. The other main issues include sustainable development and communities, and urban use planning. The place and effect of the mining industry in WA is another likely area of high interest for the imaginable future. These areas all interact. Although there has been little demonstrable action so far, moves to act on climate change at the State level would also be clearly of interest to the public and to the Office.</p>

Office	Completed	Planned / Current	Current Environmental Issues
Office of the Auditor-General Western Australia	<p>examination undertaken when the NRM process was first implemented.</p> <ul style="list-style-type: none"> - <i>Tracking Timber Logged from South-West Native Forests</i>. This was a compliance examination. - <i>Management of Native Vegetation Clearing</i>. This dealt with regulations/legislation introduced in 2004 which radically altered the requirements for permitting actions to clear native vegetation in WA. 		
Victorian Auditor-General's Office	<ul style="list-style-type: none"> ▪ Planning for Water Infrastructure in Victoria (Tabled April 2008) ▪ Primary Industry Research (Agricultural Research Investment, Monitoring and Review) (Tabled February 2008) ▪ Protecting our Environment and Community from Failing Septic Tanks (Tabled June 2006) ▪ Follow-up of Selected Performance Audits Tabled in 2002 and 2003 (Tabled October 2005) 	<p>The list below outlines audits proposed to be undertaken over the next four financial years by VAGO within the sustainability and environment portfolio and primary industries portfolio. Proposed audits relating to the primary industries portfolio have been included given their potential overlap in the sustainability and environment portfolio. This list is subject to change.</p> <p>2008-09 Biosecurity Incidents – Planning and Risk Management of Livestock Diseases Effectiveness of Drought Assistance Measures Port of Melbourne Channel Deepening Project Environmental Management in Victoria Parks Irrigation Efficiency programs Flora and Fauna Guarantee Act 1988</p> <p>2009-10 Hazardous Waste Management Water demand and supply management (including a follow-up of Water Trading and Impact of Murray-Darling Basin Arrangements) Carbon Trading Regime Sustainable Natural Resource Management Agriculture Extension Services VicForests – Review of Operations</p>	<p><u>Current Environmental Issues in Victoria</u></p> <p>Water</p> <p><i>Victorian Water Plan</i></p> <p>Water security is a key priority in Victoria. To respond to the increasing threat of water scarcity, in mid 2007 the Victorian Government outlined the next stage of its water strategy, building on the initial Water White Paper - <i>Our Water Our Future</i> (2004). The most recent plan - <i>Our Water Our Future: The Next Stage</i> outlines a range of major infrastructure projects to secure Victorian and Melbourne water supplies including building a desalination plant, saving water through upgrading irrigation channels, expanding the Water Grid to pipe water around the State and extending conservation programs and recycling.</p> <p>The Plan is expected to cost approximately \$4.9 billion over the next five years.</p> <p><i>Implementation of the Water Plan</i> The Government is currently considering the optimal governance structure to facilitate the timely and efficient delivery of the major water augmentation</p>

Office	Completed	Planned / Current	Current Environmental Issues
Victorian Auditor-General's Office		<p>2010-11 Salinity Management Environmental Management of Victorian Ports Fore Protection and Preparedness on Public Land Farm Business Management Programs Victoria Resources Online (Information for Primary Producers) Genetically Modified Foods Critical Information Communication Technology Infrastructure (Water Sector) Port of Melbourne Channel Deepening Project – Follow on audit from 2008-09</p> <p>2011-12 Foodbowl Modernisation Project Desalination Plant Performance Reporting – Water Authorities Northern Sewerage Infrastructure project Health of Victoria's Natural Water Systems (lakes, rivers, wetlands) Renewable Energy Use in Victoria Small Agencies Review in the Water Sector.</p> <p><u>Possible Topics for Cooperative Regional Audit</u></p> <p>The impact of drought and water scarcity is not isolated to Victoria. These issues are also impacting on many parts of Australia. Within this context, there may be scope to undertake cooperative regional performance audits in the areas of water, drought and salinity management.</p>	<p>projects - Desalination Plant and the North-South Pipeline. This has yet to be determined.</p> <p><i>Drought</i></p> <p>Directly related to water scarcity, drought continues to directly impact Victoria. The agricultural industry forms a significant part of the Victorian economy, directly employing over 67 000 people and contributing approximately 2.7 per cent of Victoria's Gross State Product (around \$6.4 billion).</p> <p>Drought relief assistance includes direct support for farmers through initiatives such as water rebates, productivity improvement grants, and financial and personal counselling services. Additional support for rural communities and businesses is available through employment and infrastructure grants, apprenticeship bonuses together with advice and support for councils and businesses in drought-affected areas.</p> <p>In recent years, the Victorian Government has allocated significant funding (approximately \$150 million) to mitigate the impact of drought.</p> <p><i>Climate Change</i></p> <p>In late 2006, the Government released the <i>Our Environment, Our Future - Sustainability Action Statement</i>. The package outlined 150 initiatives at a cost of \$200 million. The Statement outlined five priority areas including responding to the 'challenge of climate change'. Climate change related initiatives fall under three main actions:</p> <ol style="list-style-type: none"> 1. Clean greenhouse friendly energy; 2. Improving our energy efficiency; and 3. Adapting to the impacts of climate change.

Office	Completed	Planned / Current	Current Environmental Issues
Victorian Auditor-General's Office			<p>The 2007-08 Budget provided funding to establish the Office of Climate Change for the provision of strategic policy advice and projects.</p> <p>In addition, Victoria is the only State to introduce a scheme that requires electricity retailers to purchase ten per cent of its energy needs from renewable energy by 2016. The Victorian Renewable Energy Target will facilitate the installation of more than 1 000 megawatts of renewable energy, worth up to \$2 billion in new investment.</p> <p><i>Biodiversity</i></p> <p>During the last State election (November 2006), the Government announced development of a Biodiversity White Paper. The White paper is intended to provide a comprehensive approach to sustaining biodiversity across Victoria and prioritise policy over the medium to long term. This is expected to be released in 2008. It is not clear how much funding the Government will allocate to the White Paper.</p> <p>The 2007-08 Budget allocated \$30 million over four years to implement a new Biosecurity Framework intended to promote integrated weed and pest management across public and private land to reduce the number of new outbreaks and minimize their impact on Victoria's environment and economy.</p> <p><i>Fire Management on Public Land</i></p> <p>The Department of Sustainability and Environment (DSE) is responsible for managing public land and other natural resources in Victoria. DSE – Fire Management has the statutory responsibility to prevent and suppress wildfire in all Victoria's national parks, State forests and protected public lands: about 7.6</p>

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Victorian Auditor-General's Office			<p>million hectares or approximately one third of the State. This area contains some of Victoria's most significant tourist attractions, vast tracts of wilderness, environmentally significant areas and a substantial proportion of the State's native timber resources.</p> <p>The ongoing effect of drought increases the risk of fire, in turn creating an ongoing funding pressure for Government.</p>
Australian National Audit Office	<p>Priority in ANAO audits had focused on coverage of the risks associated with protecting and conserving Australia's environment and heritage and natural resources. In 2006-7 we completed an audit of the Conservation and Protection of National Threatened Species and Ecological Communities (Report No. 31). This audit examined compliance with national legislation. Details of this audit will be discussed in a presentation on Tuesday. In 2007-08 the ANAO completed an audit of the Regional Delivery Model for the Natural Heritage Trust and the National Action Plan for Salinity and Water Quality. The audit examined the administration of \$2 billion in expenditure designed to protect the environment and enhance natural resource management. The ANAO recently tabled a performance audit report (No 26 2007-08) of the Tasmanian Forest Industry Development and Assistance Programs. This audit assessed the Department of Agriculture, Fisheries and Forestry's implementation and administration of grant programmes under the Tasmanian Community Forestry Agreement.</p>	<p>The 2008-09 audit program includes a cross portfolio audit on Green Office Procurement and Sustainable Office Management which started in February 2008. The audit includes 66 Australian Government agencies. The audit is expected to table by early 2009. The ANAO is currently undertaking an audit of the Securing our Fishing Future – Fisheries Structural Adjustment Package. This audit is examining the administration of the package by the Department of Agriculture, Fisheries and Forestry, including providing assurance that appropriate payments have been made to those that are eligible and that the objectives of the package are being achieved.</p>	<p>Other audits likely to commence in 2009 include the administration of the Australian government's National Water Initiative and relevant programs such as the \$2 billion Australian Government Water Fund. The scope of this audit is still to be finalised. An audit on climate change programs will commence in early 2009. It will examine the efficiency and effectiveness of the administration of programs designed to reduce greenhouse gas emissions and report on what progress is being made towards national performance targets. The audit will be conducted in parallel with 12 other international audit offices working on similar audits of climate change programs around the world.</p>
Tasmania	<p>Currently performing an audit of threatened species. The approach taken is to review the relevant agency's</p>	<p>Our forward plan includes an audit of forest practices which will probably focus on the activities of the Forest</p>	<p>Currently environmental issues in your country/state</p>

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Tasmania	<p>strategic management of the function, and to supplement that approach by independently assessing whether it meets agreed criteria such as:</p> <ul style="list-style-type: none"> - Are there adequate controls over threatened processes such as pests, weeds and diseases? - Have protection and recovery plans been developed for high priority threatened species - Are appropriate recovery mechanisms in place for each important habitat type - Is there effective monitoring of significant species? 	<p>Resources Authority. This body determines environmental permits for users of forest resources and performs inspections (audits) to test compliance with the plans. In many respects it will be similar to previous audits of the Environmental Management and Pollution Control Branch which performs a similar role for proposed new industries and businesses. That audit will probably proceed in the 2008-9 financial year.</p>	<p>The proposed pulp mill (issues of pollution and sustainability). The threat to Tasmanian Devils from disease. Threat to tourism from logging activities. Proposed marine reserves.</p>
New Zealand Office of the Auditor-General	<p>Waste Management planning by territorial authorities (May 2007)</p> <p>New Zealand local authority waste management plans must give priority to reducing and reusing waste over treatment and disposal. Our audit of the usefulness of waste management planning considered whether the plans met statutory requirements, how six local authorities had implemented their plans, and more details case studies of a joint arrangement between local authorities for waste management, generation of energy from methane gas in landfills and a local authority with a target of "zero waste to landfill".</p> <p>Sustainable Development – Implementing the Programme of Action (May 2007)</p> <p>The Sustainable Development Programme of Action was the New Zealand Government's response to Johannesburg 2002 commitments to develop a sustainable development strategy. The Programme of Action was more of an action plan which sought real change in the way central government works, including how it works with local government.</p>	<p>Local authority planning to meet water demand</p> <p>Many local authorities play a significant role in providing water supply to the residents and communities in their district or region.</p> <p>It is important for local authorities to ensure that they have considered and planned for future demand for water supply so they will have adequate infrastructure and/or arrangements in place to meet community needs.</p> <ul style="list-style-type: none"> ▪ The purpose of this performance audit is to provide assistance that selected territorial authorities that provide water supply services have adequately assessed future water demand for residents and communities in the district, and that they have strategies in place to meet this demand. <p>Preliminary ideas for joint or concurrent audits in the Australia/Pacific region:</p> <ul style="list-style-type: none"> ▪ Government action on climate change – emissions reduction or adaptation. ▪ Protecting the marine environment – oceans 	<p>High profile environmental issues</p> <p>Sustainability - The New Zealand government has committed to sustainability as a core Government policy and has recently launched several new inter-agency sustainability programmes, including work on sustainable procurement and a move to a carbon neutral public service. The Prime Minister has announced some targets, such as making New Zealand the first "carbon neutral country" etc</p> <p>Climate change - emissions trading - The Government is working on an emissions trading scheme, to be progressively rolled out across all sectors of the economy in the next five years, starting in the forestry sector. Legislation for the Scheme is currently before Parliament.</p>

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New Zealand Office of the Auditor-General	<p>Our audit focused on leadership and co-ordination, planning, implementation and evaluation and reporting of the Programme of Action as a whole, and of two of its four workstreams. Our intention was to provide timely information to those who are working in cross agency collaboration. We identified some implications for cross agency work in central and local government in areas such as governance, management and accountability.</p>	<p>policy/pollution/sustainable fisheries – check whether there is a pacific regional fisheries agreement/convention suitable for cooperative audit.</p>	
Fiji Audit Office	<p>Management of Medical Waste in Hospitals</p> <p>Wastes from hospitals and health centres are considered to be hazardous and pose a health risk to patients, personnel in health care institutions and the general public if not handled properly.</p> <p>Medical waste can promote:</p> <ul style="list-style-type: none"> - the spread of diseases and infections; - illness and loss of life - contamination of soil and water; - pollution of the air. <p>In Fiji, the health risks from the management of health wastes are high because of the absence of policies and guidelines for good management practices, lack of proper facilities and financial resources, and lack of awareness on the part of those handling wastes.</p> <p>Management of solid waste in town councils</p> <p>The services provided by municipal councils include among other things the cleanliness of public access within municipalities, collection and disposal of household and industrial refuse, sanitation services and drainage.</p>	<p>Management of Land Degradation in the Agriculture and Forestry Sector</p> <p>The unsustainable and extensive clearing of steeper and forested land for farming is a major global environmental problem. It is responsible for widespread soil erosion, loss of soil fertility, land degradation, increases in flooding and damage to reefs and fisheries.</p> <p>In Fiji, the majority of the lower flatter land on the main islands is already used for a range of different agricultural land uses. Hence the area of steeper lands in use had increased by more than 200% over the past 50 years.</p> <p>This special audit therefore is an endeavour by the Fiji Audit Office to address the general management/supervision of land degradation in the agriculture and forestry sectors in Fiji. In addition the audit will examine the problems and challenges faced by the Land Conservation Board in enforcing the requirements of the Land Conservation and Improvement Act.</p>	<p>Management of Industrial Pollution in Major City Areas</p> <p>There have been lots of activities and developments in Fiji that have impacted our environment and have gone unnoticed. Industrial developments and growth for example in urban areas pose potential threats to our environment and health. Air, water, noise and land pollution from an industrial discharge is known as industrial pollution.</p> <p>Some major sources of industrial pollution in Fiji are through:</p> <ul style="list-style-type: none"> - effluents discharged from the factories and industrial activities into rivers, creeks and the sea; - fuel and oil spills from garages into drains and water supply systems; - dust from quarries, cement works; - air pollution from factories and open burning of industrial waste; and - other industrial activities having negative impact on the environment. <p>Industries discharging their raw untreated or inadequately treated solid wastes and liquid effluents</p>

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Fiji Audit Office	<p>This audit focused on the management of household and industrial wastes by town and city councils. The audit also looked at issues such as drainage, overall cleanliness and maintenance of the streets, discharge of wastes by industries into the rivers and water supply system. These wastes if not managed in a satisfactory manner can have negative impacts on the environment and public health.</p> <p>Audit on Environmental Agreements</p> <p>Environmental agreements are international treaties that address environmental problems across national boundaries and allow countries to work together on environmental issues.</p> <p>Fiji is a party to about 28 international agreements. This audit looked into the extent of implementation and compliance with the environmental agreements.</p> <p>For the purpose of this audit the following four conventions were covered.</p> <ul style="list-style-type: none"> - Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) - Convention on Climate Change (UNFCCC) - Convention on Biological Diversity - Stockholm Convention on Persistent Organic Pollutants (POPS). <p>The audit examined the extent of compliance by the Department of Environment in regards to the four Conventions.</p> <p>Audit on Industrial Pollution</p> <p>The Office undertook Industrial Pollution Audit</p>		<p>into rivers, streams and emission from factories pose serious threat to public health as follows:</p> <ul style="list-style-type: none"> - pollutants released in the air cause chest discomfort, respiratory illness, increased asthma attacks, bronchitis and reduced lung functions; - contaminated water source causes diarrhoea and water related health problems; - uncontrolled burning by industries produced toxic and carcinogenic gases; and - pollution of rivers and sea endangered their habitats. <p>In Fiji the Public Health Act and the Local Government Act are the two major pieces of Legislations governing pollution related activities. Environmental health activities are administered by the Central Board of Health at national level and Local Authorities at district level.</p>

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Fiji Audit Office	<p>covering all aspects of polluting activities. Air, water, noise and land pollution from an industrial activity is known as industrial pollution. There are many industries operating that in some ways do not manage their wastes discharges in an environmentally friendly manner and have negative impact on the environment and the people.</p> <p>This audit looked into compliance by the Local Authorities with the Public Health Act and the Local Government Act on how well they are managing activities likely to cause pollution. In total seven City and Town Councils were audited. Audit noted non-compliance by the Town and City Councils with the Local Government Act and Public Health Act and audit findings highlighted cases of land pollution, air pollution and water pollution as discharges direct into water sources from industrial activities.</p> <p>Management of Landfills/Dumpsites Audit</p> <p>Management of landfill is an important factor in safeguarding human health and protecting the environment. Unsatisfactory management of landfills/dumpsites can lead to the contamination of soil, surface water, groundwater and air and therefore affect human health.</p> <p>This review was undertaken to ensure the existence of landfill policy within the Ministry of Environment and Municipal councils, the measures/procedures in place to ensure wastes are properly disposed at dumpsites so that it does not pose threat to the environment and public at large. And the audit will also recommend various measures that can be put in place to ensure landfills are managed in a sanitary manner by the responsible authorities.</p>		

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Fiji Audit Office	<p>Audit findings noted that except for the Naboro sanitary landfill, all the other dumpsites are the open dumps and not operated and managed in a controlled and safe manner.</p>		
Tonga Audit Office	<p>In the past years, Audit Office Tonga have performed financial audit on: International Water Programme, Biosafety Framework, Biodiversity Project, Climate Change, Strengthening Civil Society Forum and National Capacity Self Assessment.</p> <p>An important milestone has been achieved in Tonga in which performance audit is now mandated under our new Public Audit Act 2007 which came into effect on 28 February 2008. This is a big improvement as the Audit Office now has a proper legal framework to carry out performance audit on environmental issues.</p>	<p>Audit Office Tonga involvement in environmental auditing is still limited to Financial Audit in which Financial and Compliance Audit is performed on these National Executed Project funded mostly by foreign donor such as South Pacific Regional Environmental Programme (SPREP), United National Environmental Programme (UNEP) and United National Development Programme (UNDP), to enable Tonga to meet its obligations under various conventions on environmental issues.</p> <p>The SPREP funded the International Water Programme (IWP), UNEP funded Biosafety and UNDP funded Biodiversity, Climate Change, Strengthening Civil Society Forum and National Capacity Self Assessment. These projects were approved through Cabinet Decision in which the executing agency was the Environmental Department. However due to government reform, Environmental Department has now merged with the Ministry of Land, Survey and Natural Resources which the new ministry is now known as Ministry of Land, Survey, Natural Resources and Environment.</p>	<p>Listed below are the “top of mind” environment issues that are currently a priority in Tonga:</p> <ul style="list-style-type: none"> Vulnerability to extreme weather events Coastal Degradation – no integrated coastal zone management Unsustainable agricultural practices Unprecedented clearance of vegetation coverage/deforestation Unsustainable land use practices Lack of solid waste disposal facilities Need for integrated urban and rural planning.
French Polynesia	<p>This presentation has been made in order to explain that French Polynesia's court of account is not specialised in environmental auditing but had led or will carry out audits which have links with environmental audits issues.</p>	<p>Ministry of Environment</p> <p>The audit will focus on:</p> <ul style="list-style-type: none"> • access at drinking water everywhere in French Polynesia (in numerous low islands only briny water is available) • management of sewerages services, and • waste management particularly household refuses. 	<p>The high priority is the access at drinking water everywhere in French Polynesia (in numerous low islands only briny water and rainwater is available). And the set up of a sewerage network and management of individual sewerage system and waste management particularly household refuses.</p> <p>Furthermore, the ministry of environment is in charge of conservation of the islands sceneries and</p>

Office	Completed	Planned / Current	Current Environmental Issues
French Polynesia		<p>2 companies involved in sewerage and drinking water production and distribution.</p> <p>1 agency specialised in water delivery in bulk to municipality.</p> <p>3 municipalities. The audits will focus on drinking water, sewerage and household refuses.</p>	<p>conservation of biodiversity. As a scientific survey has shown it, threatened species are more numerous in French Polynesia than in other overseas French territories.</p> <p>The energy and mines service of French Polynesia which is not linked with the ministry of environment, tries to promote sustainable energies with several projects (like windmills and photovoltaic systems) in low islands (atolls) to give them self-sufficiency.</p>
Republic of Palau	<p>The Office of the Public Auditor is mandated by law to perform financial and performance audit in our government. Office of the Public Auditor is an independent agency of our government to prevent waste, fraud and abuse in our government spending and implementation of its programs.</p> <p>Our President Tommy E Remengesau Jr of the Republic of Palau has pledged to protect our pristine environment and has issued his challenge to our island neighbours in Micronesia which pledged to preserve significant portion of our lands and waters for National Preservation. This challenge became known as the “Micronesian Challenge”. The President called for the leaders on the Pacific Region to preserve and identify areas designated for conservation area. Palau through legislation has designated certain areas in the Rocks Islands for preservation and conservation of its areas and habitats.</p>	<p>With this challenge in mind and the need for our office to better protect and implement mechanisms for donor countries, non-governmental office (NGO's) grants, and individual donors, our office needs to make sure that funds spent for the conservation and environmental purpose are well spent and implemented.</p>	<p>First the overflow of sewage into surrounding waters causing environmental problems. Second, the main dumpsite in Koror is being filled up to its maximum capacity creating a contamination and hazardous dumpsite area. Finally, mangrove or wetland areas are being filled for the economic expansion. The natural habitat of many birds and fish are being destroyed.</p>
Kiribati National Audit Office	<p>The Kiribati National Audit Office (KNAO) has not yet started Environmental Auditing. The audit tools that this office mostly used and report on are Financial and Compliance auditing. Performance auditing has been introduced but is not done frequently due to limited skills.</p>	<p>However, the Ministry of Environment, Lands and Agriculture Development has already started doing the environmental compliance audit since 2002. This ministry does the audit to premises which may cause pollution such as Kiribati Oil Company Ltd, Power House, Copra Mill and other small fuel/gas station. The audit report is not</p>	<p>As Kiribati is a small and low nation island it is at risk to climate change and other related environment issues. Kiribati has a few environmental concerns and some of them are shortage/contamination of water, waste management, sea level rise, coastal erosion and conservation of biodiversity. At present shortage or</p>

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Kiribati National Audit Office		<p>submitted to Parliament but to Secretary within that ministry just for their own information.</p>	<p>contamination of water is one of the highest priority issues in Kiribati. As you should be aware the Kiribatese people only get fresh water from the underground. Currently due to low rainfall some areas on South Tarawa and outer islands experienced the change to their well water as it becomes salty and plants are also affected. This problem highlights drought in the new few years. On South Tarawa each household supplied with one tonne of water for two days. The second problem that could affect the quality of the underground water is the increase in population and waste. As the population increased the waste also increased, the island is very small and narrow and there is no place to dump. The government reserve about three acres of land is a dumping area. Although there is a dumping area, waste could be seen around. The soil is porous and therefore the underground water would easily be contaminated.</p>

Appendix 3- Participants List

Country/State	Representative/s	Email of Person attending - or of contact officer (where to send updates)
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