



WORK PLAN OF THE AFRICAN ORGANIZATION OF
SUPREME AUDIT INSTITUTIONS WORKING GROUP ON
ENVIRONMENTAL AUDIT

(AFROSAI WGEA)

PERIOD 2017-2020

Project

Context

At the 14th INTOSAI Congress (14th INCOSAI), held in Washington DC in October 1992, INTOSAI members expressed a keen interest in the role and activities of the Supreme Audit Institutions (SAIs) in the field of environmental audit. This Assembly called for the creation of a Working Group on Environmental Audit (WGEA). The President of the INTOSAI then set up a working group under the presidency of the Netherlands Court of Auditors to establish the mandate. The mandate of the Working Group, as approved by the INTOSAI Board of Directors in May 1993, indicates that the WGEA aims to help member SAIs better fulfill their mandate and make better use of monitoring tools in the area of environmental protection policies.

In October 2001, a working group was established under the title "**Working Group on Environmental Audit, WGEA or INTOSAI WGEA.**" The Group is now responsible for the development and improvement of environmental audit tools and techniques for the benefit of SAIs. More specifically, it is responsible for:

- contributing to the understanding of specific issues related to environmental audit by SAIs;
- facilitate the exchange of information and experiences between SAIs;
- update and improve environmental audit standards and tools, including the dissemination of guidelines and other background material.

As such, it is a framework for designing and discussing the environmental concerns that SAIs on all continents face. The Working Group provides an opportunity to provide relevant, comprehensive and current answers to various environmental audit issues in a world undergoing environmental change.

As a proactive and voluntary organization (the activity of its members is free), INTOSAI WGEA now has 69 SAI members, grouped in the regional branches of INTOSAI, such as ACAG/PASAI and ASOSAI (Asia and Pacifique), ARABOSAI (Arabic-speaking SAI), EUROSAI (Europe), OFLACES (America) and AFROSAI (Afrique).

African SAIs have established an official working group since 2002, after conducting several audit activities related to environmental issues under the banner of the English AFROSAI subgroup (AFROSAI-E) or under a collaborative approach led by SAI South Africa.

Since its inception, the African Organisation of Supreme Audit Institution Working Group on Environmental Audit (AFROSAI WGEA) encourages SAIs to conduct audits on environmental issues and implements programs and activities to build the capacity of SAIs in this regard. In order to better supervise and optimally guide its efforts, AFROSAI WGEA usually develops a three-year work plan approved by members according to the procedures established within AFROSAI.

AFROSAI WGEA is currently governed by the SAI of Cameroon (the Superior State Control, appointed in September 2013 and re-elected in September 2016 at the 3rd and 6th annual meetings. The SAI of Cameroon will carry out this second mandate during the period from 2017 to 2020, with the aim of aligning its activities with those of the other AFROSAI Members.

Since its inception, the AFROSAI Environmental Audit Working Group (AFROSAI WGEA) has encouraged SAIs to conduct audits on environmental issues and programs and has implemented SAIs capacity building activities. The Work Plan focuses on the implementation of

the SAI recommendations, made at the 6th annual AFROSAI WGEA meeting in Abuja, Nigeria in September 2016. It defines the objectives, actions and responsibilities arising from the guidelines prescribed by the SAIs.

In addition to the above guidelines, this work Plan also aims to ensure that the working group members' vision of success is realized. They want to end up with a Group on environmental audit:

- who is able to implement planned actions, achieve assigned objectives and provide the expected products, i.e. products that are visible and useful to its members and other stakeholders in environmental audit;
- which is able to attract more African SAIs and their top management on environmental audit issues and activities, with a view to enabling them to carry out environmental audits, in all linguistic sub-groups;
- has a reliable database, up-to-date statistics and relevant archives on environmental auditing in Africa;
- whose operation is set by rules and procedures that promote transparency and effectiveness of actions;
- is able to mobilize experts to ensure the dissemination of environmental audit knowledge and expertise in Africa;
- effectively sharing experiences within AFROSAI WGEA, while avoiding duplication with other levels of the INTOSAI Community;
- which promotes clear and fruitful cooperation agreements with all stakeholders concerned with the protection and preservation of the environment in Africa.

From this perspective, the Plan is based on three main pillars, which are also the objectives of AFROSAI WGEA for the period 2017-2020. These pillars are: capacity building, effective practice of environmental audits as well as the communication and dissemination of information on environmental audit.

GOAL 1

CAPACITY IMPROVEMENT: DEVELOPING ACCESS AND USE OF TECHNICAL TOOLS ON ENVIRONMENTAL AUDIT

The qualification and professional skills of auditors are necessary to improve the performance of the environmental audit process and, therefore, contribute to the process of continuous improvement in the management of public resources. Similarly, improving the capacity of African governments to build transparent financial and economic management of public goods, including natural resources, necessarily means strengthening the public accountability of managers, particularly in environmental and sustainable development.

The capacity building of auditors therefore seems to be the basis for ensuring the quality and effectiveness of SAIs actions in terms of sustainability in their respective countries. To do this, modern auditing approaches and techniques, based on the best international models and standards, must be disseminated throughout the African region.

With this strategic objective, AFROSAI WGEA would like to facilitate training programmes in accordance with international standards for auditors, with a view to making significant contribution to strengthening accountability of the environment and institutions in Africa. Greater public accountability is essential to reduce the risk of fraud and corruption, as the continent faces the challenges of transitioning to sustainable development in its various economies. Key activities include:

- (i) practical and theoretical training on methodologies, supervision and audit practices (courses, workshops, conferences) for the benefit of members in the region;
- (ii) access to international training and technical assistance opportunities to ensure that SAIs and their auditors develop their capabilities in accordance with international standards.

In the planning and execution of cooperative audit and other projects, it seemed necessary to ensure that the capacity of the AFROSAI WGEA Secretariat was strengthened in order to increase its effectiveness in the design of audit projects and need financial resource of potential donors.

The selected topics will cover existing and future cooperative audit projects, as well as other related activities, which must be aligned with the priorities of AFROSAI and INTOSAI WGEA.

The expected interim results for this set of activities include: (i) improving the interest and practice of environmental auditing; (ii) improving the quality of environmental audits carried out in the region; and (iii) enhanced SAI surveillance in Africa.

Activities	Time	Responsible
<i>Provide practical and theoretical training (courses, workshops, conferences) to regional auditors on methodologies, techniques and audit supervision</i>		

Hold at least one training session at the 7th, 8th, 9th and 10th annual meetings	Every year, from 2017 to 2020	Coordination: AFROSAI WGEA Secretariat
Organize training on a key environmental audit topic in each language subgroup	A determiner	Coordination: Members:
Organize a training session/program with specialized environmental organisations	2020	Coordination: AFROSAI WGEA Secretariat Members:
<i>Facilitate access to international training and technical assistance opportunities for SAIs and their auditors</i>		
Promote training activities tailored to the African context, in conjunction with THE INTOSAI Environmental Audit Training Facility at the ICED campus in Jaipur, India	Every year, from 2017 to 2020	Coordination: Members:
Promote training activities organized by other WGEA regional groups (MOOCs, seminars, etc.)	Every year, from 2017 to 2020	Coordination: AFROSAI WGEA Secretariat Members:
Develop and update a directory of technical tools and public assets related to environmental audit at the global and regional levels	Every two years (2018 and 2020)	Coordination: AFROSAI WGEA Secretariat Members:

GOAL 2

ENCOURAGE EFFECTIVE PRACTICE OF ENVIRONMENTAL AUDITS AND RELATED ACTIVITIES

The environmental audit provides the citizen with assurances about good environmental management in all government activities. Its practice and quality can only be improved by the effective execution of field audits. It is with this in mind that INTOSAI WGEA encourages regions to design and conduct regional cooperative audits. AFROSAI WGEA is willing to carry out cooperative audits on various topics.

With the contribution of AFROSAI's language subgroups and subject to their projects in terms of time, resources and interest, SAIs, cooperative audit projects will focus on some updated projects, which were not finalized during the last work plan. New projects, linked to emerging global issues, will emerge as part of efforts to align SAIs activities with the challenges of implementing the Sustainable Development Goals.

Activities	Time	Responsible
Design and execution of cooperative environmental audits		
Update the project, seek funding and undertake a cooperative audit on the "water quality" of the Nile River	2020	Coordination: Members: SAI of the Nile Basin Initiative member countries
Designing and conducting a cooperative audit on forest management in the Congo Basin	2018	Coordination: SAI of RDC Members: Burundi, Cameroon, Central African Republic, Congo, Democratic Republic of Congo, Gabon and Chad
Design the project, seek funding and conduct a cooperative audit on sustainable development issues in the Niger River basin	2019	INTERESTED SAIs:
Design the project, seek funding and undertake cooperative audits on various aspects of sustainable development in Africa	2020	INTERESTED SAIs:
To follow up on the cooperative audit on the management of the marine and coastal environment, initiated by the AfroSAI-E Secretariat	2018	Coordination: Members: Liberia, Mauritius, Namibia, Tanzania, Nigeria, Seychelles, South Africa and Sudan

Follow-up on a cooperative audit focused on monitoring extractive industries, initiated by CREFIAF	2019	<p>Coordination:</p> <p>Members: Burkina Faso, Madagascar, Mali and Cameroon</p>
Develop and adapt environmental auditing technical tools		
Develop a guide to auditing adaptation to climate change in arid areas	Every year, from 2017 to 2020	<p>Coordination:</p> <p>Members:</p>
Develop a guide to auditing the environmental effects of information and communication technologies (ICTs)	2020	<p>Leader :</p> <p>Members:</p>
Develop and update a directory of AFROSAI environmental audit experts	2020	<p>Leader :</p> <p>Members:</p>
Translate three audit materials developed within INTOSAI WGEA	2020	<p>Leader :</p> <p>Members:</p>

GOAL 3

ENCOURAGING THE DISSEMINATION OF INFORMATION, MONITORING AFRICA'S CONTRIBUTION TO GLOBAL ENVIRONMENTAL AUDIT PROJECTS AND INCREASING INTERNATIONAL COOPERATION

During the next working period, AFROSAI WGEA will seek more opportunities for information exchange, capacity, building and networking between SAIs and external organizations. In this regard, two key activities were identified: (i) holding a regular annual meeting to facilitate discussions on important and emerging environmental audit topics and the sharing of information and experience at the regional level; (Ii) share information on trends, technical tools and environmental audit standards.

With regard to communication, there are three main reasons for its key role in the priorities of the Work Plan for the period 2017-2020. The first reason is that the effectiveness and usefulness of AFROSAI WGEA for its members is measured through its ability to enable regular and adequate sharing of knowledge, experiences and innovations in the field of environmental audit. This interest is also that of its partners.

In addition, communication ensures the visibility of the Working Group, African SAI projects and products, thus meeting the diverse needs expressed by public managers and AFROSAI WGEA partners.

Finally, a more visible organization can increase the participation and influence of regional SAIs on existing regulatory bodies in the area of environmental protection and enforcement.

This situation requires SAIs, through the WGEA, to strengthen established partnerships and seek new partners to increase their efficiency and to provide products of high quality because of their accuracy and their contribution to improving management and environmental protection.

Activities	Time	Responsible
Spreading information about environmental audit		
Hold an annual meeting each year	From 2017 to 2020	AFROSAI WGEA Secretariat
Design and maintain a web page linked to the AFROSAI and INTOSAI WGEA websites	2018	AFROSAI WGEA Secretariat
Develop and publish newsletters	At least 3 newsletters per year	AFROSAI WGEA Secretariat
Facilitate and share information on the contribution of African SAIs to the implementation of INTOSAI WGEA projects		
Track and share information on INTOSAI WGEA projects	2019	AFROSAI WGEA Secretariat

Gather and share feedback on INTOSAI WGEA's projects and surveys with AFROSAI members	2019	AFROSAI WGEA Secretariat
Collect, translate and disseminate information on environmental audit investigations	2019	AFROSAI WGEA Secretariat
Increase international cooperation		
Consolidating and intensifying existing partnerships	2020	AFROSAI WGEA Secretariat
Seeking new and successful partnerships for project implementation	2020	AFROSAI WGEA Secretariat