



WORK PLAN OF THE AFRICAN ORGANIZATION OF
SUPREME AUDIT INSTITUTIONS WORKING GROUP
ON ENVIRONMENTAL AUDIT
(AFROSAI WGEA)
PERIOD 2021-2023

Brief summary of the document

This document is the Draft Work Plan of the African Organization of Supreme Audit Institutions Working Group on Environmental Audit. It was drafted by the Steering Committee Members for adoption by the General Assembly of the AFROSAI WGEA. Draft Work Plan is for Period 2021-2023.

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INTRODUCTION

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 mandate of the Working Group, as approved by the INTOSAI Board of Directors in May 1993, is to help member SAIs better fulfil their mandate and make better use of monitoring tools in the area of environmental protection.

In October 2001, a working group was established under the title "**Working Group on Environmental Audit, WGEA or INTOSAI-WGEA.**" The Group is 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 relating 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.

The Working Group provides opportunities for proffering answers to various environmental audit issues.

INTOSAI WGEA now has 79 SAI members, grouped in the regional bodies, such as ACAG/PASAI, ASOSAI (Asia and Pacific), ARABOSAI (Arabic-speaking SAI), EUROSAI (Europe), OFLACES (America) and AFROSAI (Africa).

The working group for the African Region was established in 2002. 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 capacity of SAIs in this regard.

To ensure standardization and effectiveness, AFROSAI WGEA usually develops a three-year work plan approved by members according to the procedures established within AFROSAI.

Currently, the Auditor General for the Federal of Nigeria (SAI Nigeria) is the President of the working group and the secretariat is hosted by the Office of the Auditor General for the Federation (SAI Nigeria). The SAI of Nigeria will conduct its mandate during the period 2020 to 2022, with the aim of aligning the activities of the secretariat with those of other AFROSAIWGEA Members.

This Work Plan focuses on the implementation of AFROSAI-WGEA member-SAIs' recommendations during the Group's 10th annual virtual meeting held in October 2020, the unfinished agenda of the 2017 – 2020 work plan, and the thematic focus areas of the INTOSAI-WGEA, in its' 2020-2022 Work Plan. The Plan also took into consideration the current INTOSAI WGEA Work Packages 2 – 5 (Plastic waste, climate finance, Sustainable Transport, and Environmental SDGs).

The 2021 - 2023 Work Plan is based on three main pillars, which are also the objectives of AFROSAI WGEA. These pillars are experience sharing and capacity building, effective practice of environmental audits, as well as the communication and dissemination of information on environmental audit.

GOAL 1. STRATEGIC COMMUNICATION

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

During the next working period (2021 – 2023), 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 regular quarterly reviews and annual meetings to facilitate discussions on important and emerging environmental audit topics and the sharing of information and experience at the regional level;
- (ii) Sharing information on trends, technical tools, and environmental audit standards.

The effectiveness and usefulness of the AFROSAI WGEA to both members and stakeholders can be measured through regular and adequate sharing of knowledge, experiences and innovations in the field of environmental audit. Effective communication will increase the visibility of the Working Group and individual member SAIs, and also encourage increased participation in regional and international environmental audit activities.

For clarity, the planned activities of Goal 1 are stated in the table below:

Table 1: Activity Plan for Implementation of Strategic Communication Goal

Activities	Time	Responsible	COMMUNICATION CHANNEL
Spreading Information About Environmental Audit			
Hold bi-annual Reviews (March & September)	2021 - 2023	AFROSAI WGEA Secretariat / Host SAI	Virtual/ Face-to- Face,
Hold Annual Meeting each year	2021 - 2023	AFROSAI WGEA Secretariat/ Host SAI	Virtual/ Face-to- Face, mainstream media (TV, Radio, Newspapers), Press Releases
Design and maintain a web page linked to the AFROSAI and INTOSAI WGEA websites	2021- 2023	AFROSAI WGEA Secretariat/GIZ	Website
Maintain Existing Social Media Platforms	2021-2023	AFROSAI WGEA Secretariat	Social Media - Facebook, Twitter, Youtube, Linked-in
Develop and publish newsletters (April and October)	At least 2 newsletters per year	AFROSAI WGEA Secretariat/Contributions from SAls	Emails, Web page and Hard copies
Facilitate and Share Information on the Contribution of African SAls to the Implementation of INTOSAI WGEA Projects			
Track and share information on INTOSAI WGEA projects	2021- 2023	AFROSAI WGEA Secretariat	Web page, Social media, Hard copies, info-graphics, brochure, impact reports
Gather and share feedback on INTOSAI WGEA's projects and surveys with AFROSAI members	2021-2023	AFROSAI WGEA Secretariat	Web page, Social media, Hard copies, info-graphics, brochure, impact reports
Collect, translate and disseminate information on environmental audits.	2021- 2023	AFROSAI WGEA Secretariat/ Contributions from SAls	Web page, Social media, Hard copies, info-graphics, brochure, impact reports
Increased International Cooperation with Stakeholders			
Consolidating and	2021- 2023	AFROSAI WGEA	Virtual/ Face-to-Face

<p>intensifying existing partnerships.</p> <p>Identify the goals of stakeholder relations.</p> <p>Map the potential stakeholders (e.g. INTOSAI, ACAG/PASAI, ASOSAI, ARABOSAI, EUROSAI, OFLACES, AFROSAI, World bank, ADB, AU, Governments, CSOs, Academia, GIZ etc)</p> <p>Communicate with stakeholders to learn from their expertise and get our messages heard.</p>		Secretariat/ from SAls	Contributions	Meetings
Seeking new and successful partnerships for project implementation	2021 – 2023	AFROSAI Secretariat/ from SAls	WGEA Contributions	Virtual/ Meetings Face-to-Face
Increasing Communication with the Steering Committee				
Increasing communication among Steering Committee members and the WG Secretariat	2021 – 2023	AFROSAI Secretariat/ from SAls	WGEA Contributions	Emails, Telephone, Virtual, Face-to-face meetings

GOAL 2. CAPACITY DEVELOPMENT

Training on Environmental SDGs:

- SDG 12 - Responsible consumption and production (focus on Plastic waste)
- SDG 13 - Climate Action (focus on Climate Finance)
 1. Target 13.1: Resilience and adaptive capacity to climate-related hazards and natural disasters;
 2. Target 13.2: Integration of climate change measures into national policies, strategies, and planning;
 3. Target 13.3: Education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.
- SDG 11 - Sustainable Cities and Communities
 1. Target 11.4: Protection and safeguard the world's cultural and natural heritage;
 2. Management of disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations;
 3. Target 11.6: Solid waste management in Cities;
 4. Target 11.7: By 2030, provision of universal access to safe, inclusive, and accessible, green, and public spaces, in particular for women and children, older persons and persons with disabilities; and
 5. Target 11.2: Road safety, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons.
- SDG 6 - Clean water and sanitation and Life below water (focusing on Quality of the Niger River water and other marine resources).
 1. Target 6.1: Access to safe and affordable drinking water for all;
 2. Target 6.3: Reduction of pollution to improve water quality, reduce of the proportion of untreated wastewater and substantially increasing recycling and safe reuse globally;
 3. Target 6.4: water-use efficiency across all sectors and sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity;
 4. Target 6.5: Implement integrated water resources management at all levels, including through transboundary cooperation as appropriate;
 5. Target 6.6: Protect and restore water-related ecosystems, including mountains, forests, wetlands, rivers, aquifers, and lakes;
 6. Target 6.a: Expand international cooperation and capacity-building support to AFROSAI members on issues related to water- and sanitation-

related activities and programmes, including water harvesting, wastewater treatment, recycling, and reuse technologies.

- Carry out training course on how SAIs will overcome post COVID-19 pandemic impacts in relation to audit of SDGs implementation

Introduction of INTOSAI WGEA products:

- Identify the INTOSAI WGEA guidance materials, research papers and training materials that are useful for the focus areas and carryout trainings on them

Introduction of the updated ISSAI documents focusing on the environmental Audits:

- ISSAI 5110 (Guidance on Conducting Audits of Activities with an Environmental Perspective),
- ISSAI 5120 (Environmental Auditing in The Context of Financial and Compliance Audits).
- ISSAI 5140 (How SAIs may cooperate on the audit of international environmental accords).
- ISSAI 5130 (Sustainable Development: The Role of Supreme Audit Institutions), taking into account the recent developments with Agenda 2030 and the SDGs

Introduction of Training and workshops opportunities available from INTOSAI WGEA INSTITUTIONS:

- International Center for Environmental Audit and sustainable Development (ICED)-INTOSAI WGEA (in Jaipur, India): Environmental Audit Training Modules
- Massive Open Online courses (MOOCs) training on different environmental Auditing topics (e-courses)-National Audit office of Estonia
- AFROSAI Environmental Audit E-courses

Table 2: Activity Plan for Implementation of Capacity development Goal

Activities	Timelines	Whose Responsibility
Training on Environmental SDGs:		
Conduct trainings on SDGs based on the following Work Packages: <ul style="list-style-type: none"> • SDG 12 - Responsible consumption and production (focus on Plastic waste) • SDG 13 - Climate Action (focus on Climate Finance) <ul style="list-style-type: none"> ○ Hazards and natural disasters; Integration of climate change measures into national policies, strategies, and planning; and Education, awareness-raising and human and institutional 	Each year, from 2021 to 2023 (commencing second quarter of 2021)	Coordination: AFROSAI WGEA Secretariat

Activities	Timelines	Whose Responsibility
<p>capacity on climate change mitigation, adaptation, impact reduction and early warning.</p> <ul style="list-style-type: none"> • SDG 11 - Sustainable Cities and Communities <ul style="list-style-type: none"> ◦ Protection and safeguard the world's cultural and natural heritage; Management of disasters, including water-related disasters, Solid waste management in Cities; provision of universal access to safe, inclusive, and accessible, green, and public spaces, in particular for women and children, older persons and persons with disabilities; and Road safety, with special attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons. • SDG 6 - Clean water and sanitation and Life below water (focusing on Quality of the Niger River water and other marine resources). <ul style="list-style-type: none"> ◦ Access to safe and affordable drinking water for all; Reduction of pollution to improve water quality; water-use efficiency across all sectors and sustainable withdrawals and supply of freshwater; Integrated water resources management at all levels, including through transboundary cooperation as appropriate; Protect and restore water-related ecosystems; International cooperation and capacity-building support to AFROSAI members on issues related to water- and sanitation-related activities and programmes, and Carry out training course on how SAls will overcome post COVID-19 pandemic impacts in relation to audit of SDGs implementation 		
Introduction to INTOSAI WGEA products:		
<ul style="list-style-type: none"> • Identify the INTOSAI WGEA guidance materials, research papers and training materials that are useful for the focus areas and carryout trainings on them. 	Each year, from 2021 to 2023 (commencement time will be determined)	Coordination: AFROSAI WGEA Secretariat
Introduction of Training and workshops opportunities available from INTOSAI WGEA institutions		
Introduce activities organized by other regional WGEA groups including:	Each year, from 2021	Coordination: AFROSAI WGEA

Activities	Timelines	Whose Responsibility
<ul style="list-style-type: none"> International Centre for Environmental Audit and sustainable Development (ICED)-INTOSAI WGEA (in Jaipur, India): Environmental Audit Training Modules Massive Open Online courses (MOOCs) training on different environmental Auditing topics (e-courses)-National Audit office of Estonia AFROSAI Environmental Audit E-courses 	<p>to 2023</p> <p>(Actual dates to be communicated by the various INTOSAI WGEA Institutions)</p>	Secretariat
Provide practical and theoretical training (courses, workshops, conferences) to Auditors in the Region on methodologies, techniques, and supervision of audits		
<p>Organize at least one training session during:</p> <ul style="list-style-type: none"> the 11th, 12th, and 13th AFROSAI WGEA Annual Meetings INTOSAI WGEA annual meetings/workshops 	Each year, from 2021 to 2023 (actual dates to be communicated)	Coordination: AFROSAI WGEA Secretariat

GOAL 3. IMPLEMENTATION OF THE CO-OPERATIVE/JOINT ENVIRONMENTAL AUDITS

In this workplan, AFROSAI WGEA aspire to increase cooperation among its SAls members. In many cases, cooperation will be based on conducting parallel audits and exchange of experience benefits. **Table 3**, present the proposed timelines, targets, actions, and responsibilities for each implementing individuals.

Table 3: Activity Plan for Implementation of Joint Environmental Audit

Target	Action	Timelines	Responsibilities
Complete and document the ongoing audit	Follow up on the ongoing co-operative audit on the Management of the Congo Basin forests.	2021	Co-ordination: AFROSAI WGEA Secretariat.
SDG 6- Clean water and sanitation (focusing on Quality of the River Nile Water).			
Complete and document the planned co-operative audit.	<ul style="list-style-type: none"> Consult with member SAls of the Nile Basin. Consult with the Council of Ministers of the Nile Basin countries. <p>Seek funding and undertake Co-operative audit on the “water quality” of the Nile River.</p>	2021-2023	To be co-ordinated by the SAls of member countries of the Nile Basin Initiative (NBI)
SDG 6 - Clean water and sanitation and Life below water (focusing on Quality of the Niger River			

Target	Action	Timelines	Responsibilities
water and other marine resources).			
Complete and document the planned co-operative audit.	Review and promote discussions on auditing Niger River and its resources from environmental perspective	2021-2023	AFROSAI WGEA Secretariat/ Contributions from member countries/SAIs of the Niger River.
SDG 12- Responsible Consumption and Production (Focusing on Waste Management)			
Complete and document the planned co-operative audit.	Design, seek funding, and carry out co-operative audit on Plastic Waste (INTOSAI WGEA WP 2 and SDG 12)	2022-2023	Interested SAIs
SDG 11- Sustainable Cities and Communities			
Complete and document the planned co-operative audit.	Design, seek funding, and carry out co-operative audit on Sustainable transport (INTOSAI WGEA WP4 and SDG 11)	2022-2023	Interested SAIs
Audit of COVID-19 Impacts			
To understand post COVID-19 pandemic impacts in relation to SDGs implementation by national governments	Design, seek funding, and carry out co-operative audit on the impact of COVID-19 on the implementation of SDGs by selected national governments.	2022-2023	Interested SAIs

PROPOSED RESEARCH PROJECTS

In this workplan, AFROSAI WGEA aspire to increase conducts research on emerging environmental issues. The result of the research would be used to improve the conduct of environmental audit in the region. **Table 4**, present the proposed timelines, targets, actions and responsibilities for each implementing individuals.

Table 4: Activity Plan for Implementation of Research Projects

Target	Action	Timelines	Responsibilities
Increasing the understanding of Circular Economy among the AFROSAI WGEA community	<ul style="list-style-type: none"> Research Project on Circular Economy as an effective solid waste management strategy. Developing e-training materials on Circular Economy as an effective waste management strategy 	2021	To be coordinated by the AFROSAI WGEA Secretariat. Contributions from key international experts from the Ellen MacArthur Foundation, United Nations Environment Programme (UNEP), Sitra Foundation, SAI India, SAI Indonesia, SAI China.
Increasing the	<ul style="list-style-type: none"> Research on the 	2022-2023	To be coordinated by

Target	Action	Timelines	Responsibilities
understanding of the impact of the COVID-19 pandemic on the African environment	impact of the COVID-19 pandemic on the environmental SDGs (focus on Goal 11: Sustainable Cities and Communities) Developing e-training materials on the environmental SDGs (focus on Goal 11: Sustainable Cities and Communities)		the AFROSAI WGEA Secretariat. Contributions from experts from the United Nations Environment Programme (UNEP) and United Nations Department of Economic and Social Affairs (UNDESA)
To harness available home-made resource persons for more efficient knowledge sharing, effective communication and stakeholder relations.	Develop and update a directory of AFROSAI Environmental audit experts	2021-2023	Leader: Members
To enhance effective Knowledge sharing and capacity building among AFROSAI community	Translate a minimum of three audit materials developed within the INTOSAI community to French	2021-2023	Co-ordinator: Secretariat Contribution from members