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15<sup>TH</sup> EUROSAT WGEA  
ANNUAL MEETING

# REPORT

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18-20 October 2017  
Tirana, Albania



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# FOREWORD

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## Dear Colleagues,

For the EUROSAI Working Group on Environmental Auditing, the 15<sup>th</sup> Annual Meeting marked the beginning of a new working period. Along with that, we adopted our new strategic plan. In the 2017-2020 strategic period, the working group's activities will focus on contributing to the following two strategic goals:

1. Encourage and support professional cooperation
2. Facilitate knowledge and experience sharing

I am confident that the 15<sup>th</sup> Annual Meeting served as a great start to the strategic period, by providing opportunities to learn and share, as well as develop the professional network of environmental auditors.

As usually, the 2,5-days Annual Meeting covered several environmental auditing issues. This time, auditing land use and development was the central topic of day 1. The second day was dedicated on greening activities in supreme audit institutions, and the meeting ended with reports on cooperative projects.

It is important that we take the ideas heard from the meeting with us. Sometimes we can use this knowledge right away. Or we might need to come back to these thoughts and experiences in a while. For that reason, we have compiled some most underlying ideas and discussion results into this report.

Alar Karis

Auditor General of Estonia  
Chair of EUROSAI WGEA



# LAND USE AND DEVELOPMENT

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Land is a wide term, which usually refers to some area of the Earth's surface, be it urban or rural land, forest areas, etc. Land as a resource is everywhere under a lot of pressure, as the demands for development are increasing. The first day of the Annual Meeting focussed on auditing issues connected with land use and development. Furthermore, the parallel sessions of the meeting concentrated specifically on three aspects: urban land use, rural land use, and changes in land use by infrastructure development. The participants had a chance to learn from each other's auditing practice and discuss how to better focus audits on land use to reach meaningful results.

Mr Stefan Jensen of the European Environment Agency (EEA) delivered a key note presentation on 'Land Use Transition and Resulting Policies', introducing the current land use trends and the EEA land use products, such as the Copernicus Land Monitoring Service, that could also be beneficial for auditors. He presented the interconnection of land use with various policy areas, as well as its representation in almost half of the Sustainable Development Goals.

The day continued with presenting land use audit examples from several audit offices, and group discussions on urban and rural land use, and infrastructure development.

In the following section of the meeting report, you may find references to all presentations as well as their outline, and conclusions from the three parallel discussion sessions held.

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## Plenary Session

# LAND USE AUDITS

Presentations by invited speaker  
and participants

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## Land Use Transition and Resulting Policies

Stefan Jensen, European Environment Agency

- Landcover change in Europe
- Current EEA landcover/land use products
- Case study on Urban Sprawl
- Direct and indirect impacts on EU policies on land



## Land Use and Climate Change

Olivier Prigent, European Court of Auditors

- The importance of land use in climate change
- LULUCF and potential related risks
- ECA landscape review on energy and climate



## The Effectiveness of the Protection of Agricultural Land

Lejla Marinko, SAI of Slovenia

- Why did we audit?
- What did we audit?
- What were the main findings?
- What did we recommend?



## Audit of Land Transfer Fees

Ding Zhi, SAI of China

- Outcome, objectives, priorities
- Measures and results
- Information technology



## Funds Provided for the Improvement of Nature and the Landscape

Jana Pechová, SAI of Czech Republic

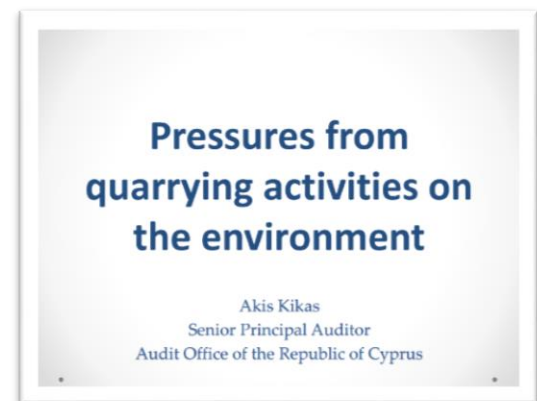
- The aim/focus of the audit
- Audited bodies
- Funds provided for nature and landscape protection via various programmes
- Audit findings and recommendations



## Pressures from quarrying activities on the environment

Akis Kikas, SAI of Cyprus

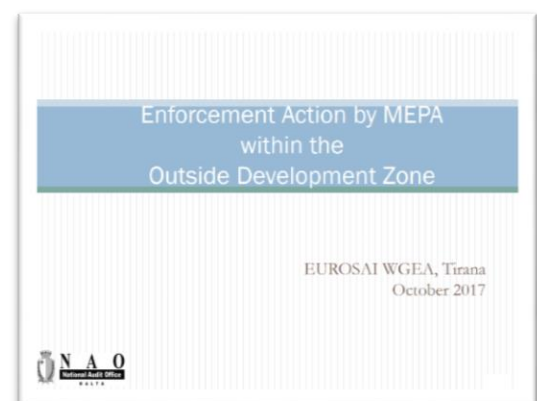
- What is quarrying?
- Why is quarrying necessary?
- Threats to the environment
- What can be done?
- Main aims of the audit and problems identified



## Enforcement Action by MEPA within the Outside Development Zone

William Peplow, SAI of Malta

- Land scarcity
- Environmental risks
- Audit objectives and methodology
- Detecting irregularities within ODZ
- Processing enforcement notices
- Implementation of enforcement decisions
- Overall conclusions
- Progress registered between 2013 and 2017



# INTOSAI WGEA Research Project 'Greening Cities – Sustainable Urban Development'

Michal Rampír, SAI of Czech Republic

- Why research project on greening cities?
- The main purpose of the project
- Project scope – key objectives
- Structure of the study and planned methodology
- Timeline and key milestones



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Parallel Session

# URBAN LAND USE

**Moderator: Vivi Niemenmaa,  
European Court of Auditors**

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What are the conflicting interests of urban land use and other developments?

What mistakes have states made in urban land use planning from the environmental perspective?

How can audits help?

## Urban focus on the land use

Dr Vivi Niemenmaa from the ECA started the session by giving background information about the urban sprawl. Generally speaking, there are two major trends when it comes to urban spatial dynamics. First, world's population is moving to cities. Since 2008 the urban population has outnumbered rural population and in the EU, 73% of the population lives in cities, towns and suburbs. Secondly, the density of cities is decreasing. This is where we come to the phenomena of urban sprawl.

Urban sprawl refers to the expansion of poorly planned, low-density and most of all car-dependent development, which spreads out over large land area. Many households are depended on two cars, as it is not feasible to organise an effective public transport or have basic services close to the residential areas. Tricky part is that once the structure has sprawled, it is hard to make it denser. Urban sprawl happens gradually but has cumulative effects.

Interestingly, the UN indicates urban sprawl one key issues in the context of SDG 11 on “Making cities and human settlements inclusive, safe, resilient and sustainable”. Also, the UN Habitat recognises that for cities to develop in a sustainable way, they must become more compact absorbing population growth by increasing their density. Especially in developing countries unplanned urban sprawl makes cities more vulnerable to disasters.

Urban sprawl is not a universal concept, but it has always place-specific historical context. As an example, in Madrid the spread has taken place in former agricultural land, under weak spatial planning framework. In the case of post-socialist cities, the sprawl often took off after the change of regime (Figure 1). As a specific case are the shrinking cities (e.g. decaying industrial cities), where the population loss often leads to lower densities (Figure 2).

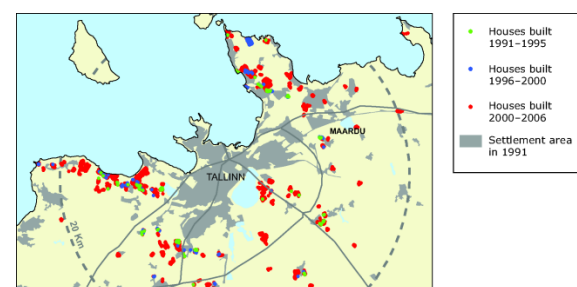
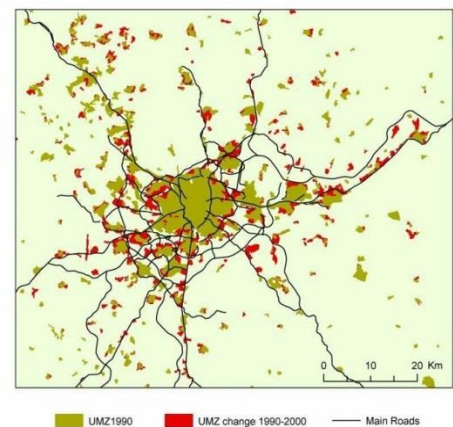


Figure 1. Above Madrid, below Tallinn. Source: EEA (2016). Urban sprawl in Europe. Joint EEA-FOEN report.

## Environmental aspects of urban sprawl

Durchschnittliche jährliche Bevölkerungsentwicklung in den Europäischen Lokalen Gebietseinheiten

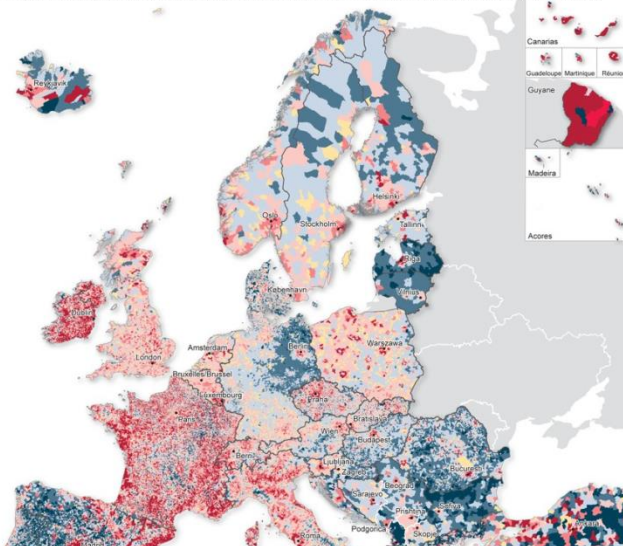


Figure 2. Areas with increasing (red) and decreasing (blue) population. Source BBSR (2015).



The development leading to sprawl can be seen as positive because it reflects the increase in welfare, possibility for people to have bigger homes and fulfil individual living preferences. But there is a large consensus about the negative environmental aspects:

1) Sprawled structure increases traffic. When densities are low, it is hard to organize an effective public transportation and many households are depended on two cars. This leads to increased CO<sub>2</sub> emissions and air pollution.

2) The infrastructure is inefficient as you need to build longer roads, pipelines and connections. This means losses in resource-efficiency.

3) The low-density structure prevents other land-uses, such as agriculture, forestry, wetlands, green spaces or nature conservations. This affects e.g. biodiversity and water protection, but also food production.

## How to tackle urban sprawl: attention to the public costs of urban sprawl in Finland

In Finland, the land uptake per person is one of the highest in Europe. Therefore, the NAOF identified urban sprawl as one potential risk area and dealt with it in two audits in 2010 and 2011.

Urban sprawl increases transportation and has environmental costs. When local authorities consider the permissions to build outside the planned area, the first consideration is often in the costs related to building the infrastructure. But besides building, the attention should be paid to the maintenance costs of infrastructure, which soon exceed the building costs. But more importantly, it is important to consider the costs arising from the other sectors. Local authorities need to provide in Finland many public services, such as school transportation or home services for elderly people. The costs of organising these in the sprawled structure tend to be more expensive and often exceed the infrastructure costs.

Land-use planning is mainly the responsibility of local authorities. However, also the state's actions can affect the urban sprawl. As an example, the Finnish tax deduction for commuting costs totalled 1.4 billion euro in 2005. The majority of those benefitting from the tax deduction were private car owners living in areas without public transportation. Consequently, the system creates an indirect incentive to build outside planned areas. Even though the purpose of the tax deduction is to increase the mobility of workforce, it has negative environmental effects. NAOF recommended that state's fiscal tools should be assessed regularly, also from the environmental perspective.

## Focus on the planning of new residential areas in Kuwait

Kuwait is a small state with around 4 million inhabitants. The residential areas are concentrated in the coastal region. Fajer Alotajbi and Rania Alojari from SAI Kuwait presented the audit on efficiency and effectiveness of environmental procedures in the allocation of new residential areas from the perspective of maintaining the environmental dimension of developmental projects and their impact on water, air and soil.



There are three authorities involved in the planning new residential areas (municipality, environment authority and authority for housing welfare), and the audit found weaknesses in the cooperation among these institutions. The audit also found lack of accuracy of the preliminary studies, and identified environmental problems near the planned residential areas (environmentally harmful installations such as oil or waste installations, but also building close to nature conservation areas). The audit recommended strengthening the coordination between various authorities, improving the environmental approval and follow-up of the commitment to the recommendations of the environmental authority.

## Group Work

### 1) What are the conflicting interests of land use and other developments?

Several areas of conflicts were identified: nature protection, agriculture, housing, new residential areas, transport, roads and settlements, economic development (e.g. airports), but also environmentally friendly structures such as windmills. To sum up: everybody wants to have the cake.

Also, some place-specific issues were identified, such as the land take that tourism requires (Cyprus); the empty spaces in cities due to various reasons (e.g. ownership reasons, brownfields); and as an Egyptian case the fact that residential land is taken from agriculture, and consequently agricultural land is spear to the desert.

### 2) What mistakes states have made in land use planning from the environmental perspective?

The group identified weaknesses in both urban and regional level planning framework and the ability to see the long-term timeframe. In some countries the environment has not been a topic at all until recently. One key area in urban sprawl is transport system and its environmental friendliness. Finally, there are also intended actions such as corruption, specific interests, political choices or structures related to ownership of properties.

### 3) How can audits help?

Audits could point out the importance of the urban sprawl and raise the topic into the public discussion and increase the awareness among the citizens. Audits could also help stopping more damage being done. With the help of audits, SAIs can highlight the costs hand help to see the big picture. In addition, audits could pay attention to coordination between authorities or provide an opportunity to report on irregularities and compliance with laws, and pay attention to the monitoring. Finally, audits could lay a constructive overarching approach and provide valuable examples from other countries.

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Parallel Session

# RURAL LAND USE

Moderator: Olivier Prigent,  
European Court of Auditors

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What are the conflicting interests of rural land use and other developments?

What mistakes have states made in rural land use planning from the environmental perspective?

How can audits help?

The parallel session on rural land use started with a presentation delivered by the moderator of the session, Olivier Prigent of the European Court of Auditors. He began by a brief explanation of what could be considered as land use. The presentation then continued at a more focussed direction, i.e. land use and biofuels. The moderator of the session presented a few benefits of biofuels, such as being an alternative fuel for transport, and therefore contributing to higher energy security of supply; and contributing to climate change mitigation. The presentation continued by connecting the biofuels with land use change. The European Court of Auditors had published a report ‘The EU system for the certification of sustainable biofuels’ in 2016.

The session continued with a presentation by Eva Leka and Dorrel Balliu of the SAI of Albania on the ‘Preservation of Prespa National Park Ecosystem’.

## Preservation of Prespa National Park Ecosystem

Eva Leka, Dorrel Balliu, SAI of Albania

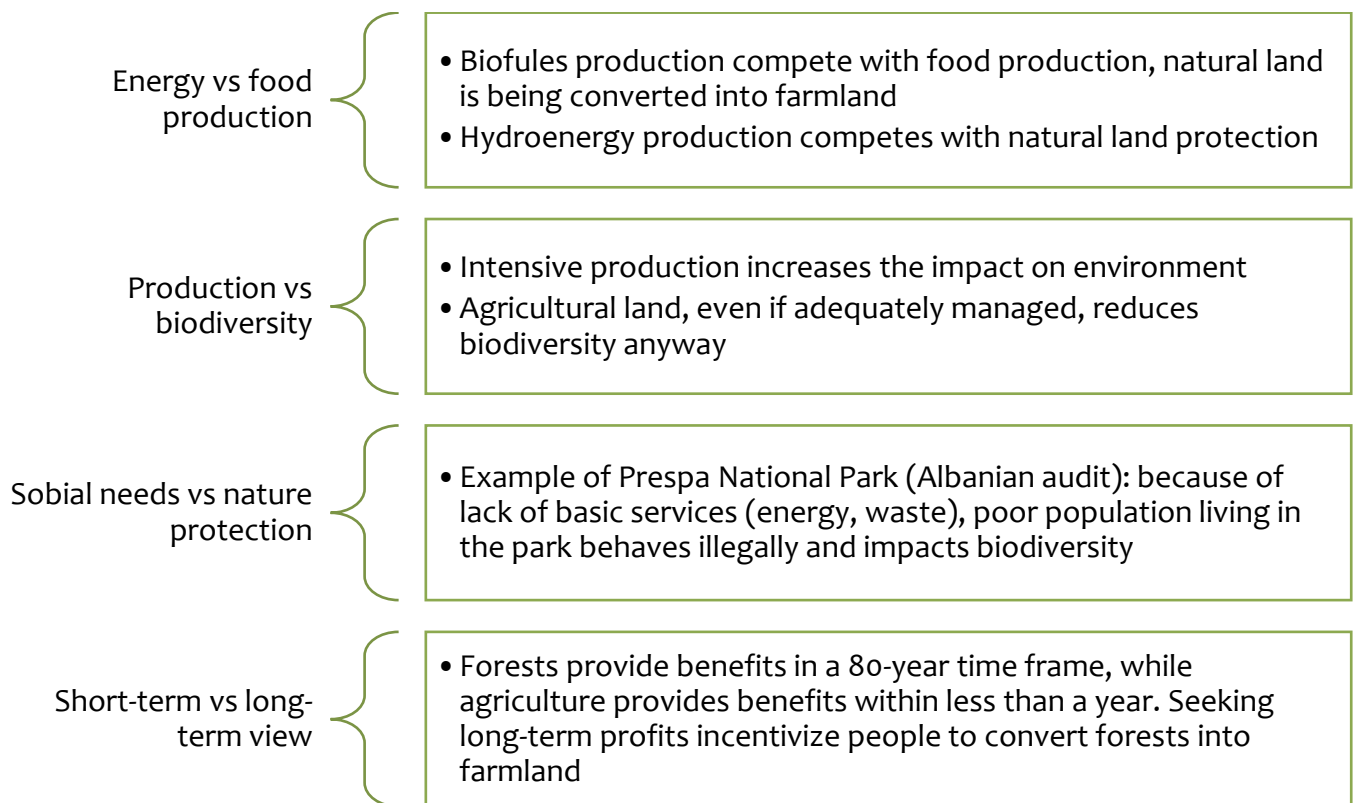
- Introduction of Prespa National Park
- Why auditing Prespa National Park?
- Audit risks – SWOT analysis
- Auditing criteria
- Audit methodology & data collection techniques
- Issue analysis – pyramid of questions
- Main findings and recommendations

## Group Work

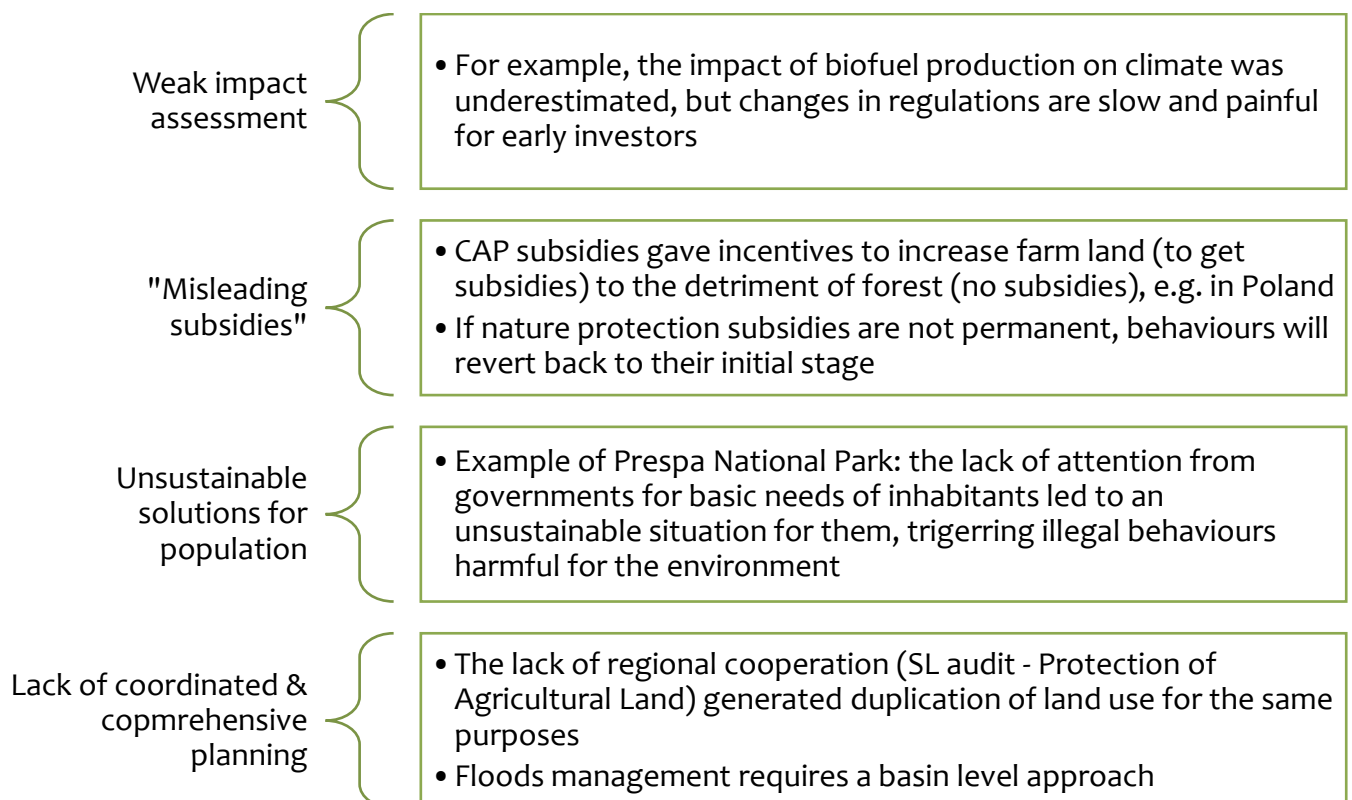
The session then continued with discussion on the conflicting interest on land use and other developments, the mistakes made by the state in land use planning, and how audit work could help in these circumstances.



## 1) What are the conflicting interests of land use and other developments?



## 2) What mistakes have states made in land use planning from the environmental perspective?



### **3) How can audits help?**

- Audits can look at the long-term impact of policies
- Audits can help to look at the big picture and identify loopholes or contradictions between policies managed by different ministries
- Audits rely on a fact-based approach and not on political positions
- Audits are unbiased
- Audits rely on bottom-up approaches – we collect evidence on the ground
- Audits can help to build awareness of citizens and policy makers
- We can follow-up our audit recommendations

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Parallel Session

# INFRASTRUCTURE DEVELOPMENT

Moderator: Airi Andresson, SAI of  
Estonia

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What are the conflicting interests of infrastructure and other developments?

What mistakes have states made in land use planning from the environmental perspective?

How can audits help?

The session concentrating on infrastructure development issues began with a presentation by the session moderator, Airi Andresson of the SAI of Estonia. The presentation introduced a cross-border example of an infrastructure project, namely the Rail Baltic, which brings along noticeable side effects to the environment.

Rail Baltic is a large infrastructure development project in the Baltic States with several proponents, as well as opponents. The main environmental concerns associated with the project include loss of biodiversity, need for opening new quarries, disturbance of the movement of people and wild animals.

The SAIs of the project countries – Estonia, Latvia and Lithuania – had concluded an agreement for cooperation on keeping an eye on the project. It had not yet been decided whether also a cooperative audit on the project would be conducted.

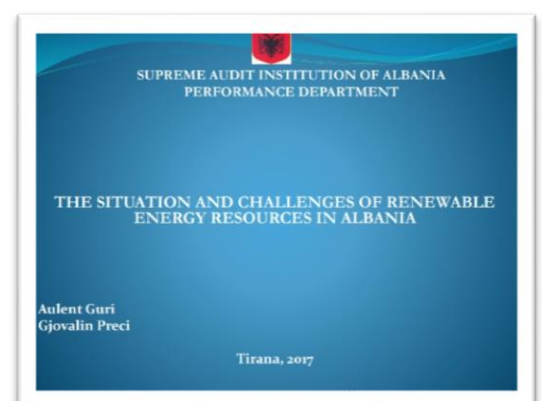
After the introductory presentation by the session moderator, Aulent Guri and Gjovalin Preci of the SAI of Albania delivered a presentation on the situation and the challenges of renewable energy resources in Albania.



## The Situation and Challenges of Renewable Energy Resources in Albania

Aulent Guri, Gjovalin Preci, SAI of Albania

- Performance Audit on Energy Alternative Resources in Albania
- Main factors of energy consumption
- Renewable energy sources
- Main Challenges
- What we need today?
- What does it mean to think practically?
- Examples of using renewable energy sources



## Group Work

The session continued with discussion upon the problems associated with infrastructure development. Conflicting interests of infrastructure development and other developments are well described in the INTOSAI WGEA guidance material “Environmental Issues Associated with Infrastructure Development. The group concentrated on identifying problems that may arise relating to infrastructure.

### What mistakes may arise in developing infrastructure?

The group decided to take the generic infrastructure development model (see the INTOSAI WGEA guidance material ‘[Environmental Issues Associated with Infrastructure Development](#)’) as a basis for their discussion, and therefore approached the questions according to infrastructure development phases: planning, building, operating. The problems identified are as follows:

#### Planning

- Poor identification of needs
- Poor cost-benefit analysis
- Property related problems
- Over- or underestimating costs and future needs (to get EU money)
- Administrative capacity
- Lack of cooperation between stakeholders
- Political decisions do not consider study results (incl. the cost-benefit analysis)

#### Building

- Incompetence of the construction company
- Lack of supervision of the project by the state
- Late investments
- Need for a good contract with the builder
- Running out of money

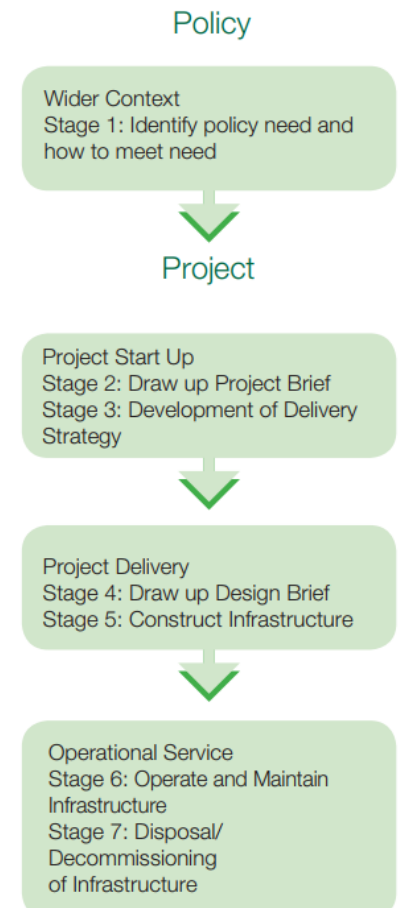


Figure 3. Generic seven stage model of infrastructure development. Source: INTOSAI WGEA, 2013

## **Operation**

- Costs go up beyond what was expected
- Too expensive for users, so no-one uses it
- Not meeting the sustainability targets (e.g. energy)
- Poor life-cycle management (decommissioning)

## **How can audits help?**

The group work illustrated, that problems may arise already in the early phases of planning infrastructure objects. These problems may cause the failure of a project in general. Hence, the participants of the work group agreed that audits may be initiated already in the planning phase of an infrastructure development, when future problems can still be averted.



# GREENING THE SAIS

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The second day of the Annual Meeting was dedicated on greening the SAIs. We as SAIs are expected to give good example of public administration. Besides sound bookkeeping and impeccable behaviour, we should also show good example of environmentally sound office management. As a suitable introduction to the topic of Greening the SAIs, Mr Sunil Dadahe from SAI India made the first presentation over video connection.

Furthermore, a brainstorming session was held to identify the potential greening activities for SAIs, and case studies of such activities in SAIs were presented.

However, the day started with an Experience and Information Sharing Market (ISM). The aim of the ISM is to provide a forum for presenting the recent environmental audits, not necessarily connected with the main topics of the meeting, and other exciting activities in SAIs.

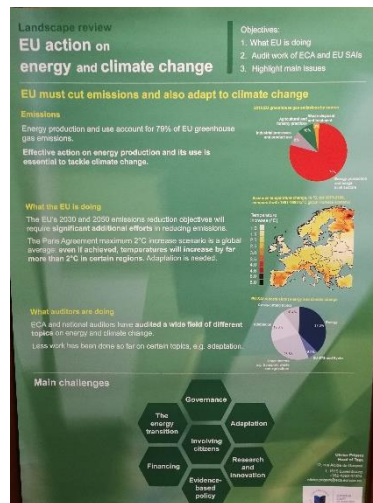
This year, a special focus of the ISM was on greening activities in SAIs. As it turned out, several SAIs have, consciously or non-consciously, made efforts to reduce their ecological footprint, raise environmental awareness among the employees, and make the office environment more employee and environment friendly.

## Plenary Session

# GREENING

# ACTIVITIES IN SAIS

Presentations by invited speaker  
and participants



## Greening the SAIs

Sunil Dadhe, iCED

- INTOSAI WGEA project background and aims
- Motivation and tools for SAIs to become greener
- Challenges and strategies



## ECA's Green Achievements

Jerneja Vrabic, European Court of Auditors

- What is EMAS?
- EMAS project at the Court
- Objectives and targets 2014-2016
- Benefits of an EMAS registration and potential of the system
- EMAS cycle 2017-2020



## Greening the SAI of Slovenia

Miroslav Kranjc, SAI of Slovenia

- How the greening activities started?
- Which initiatives have followed?
- The newest green achievement in the SAI



## Greening the SAIs – SAI China's Practice

Pan Shugong, SAI of China

- Greening the Building
- Greening the Management
- Greening the Environment



## INTOSAI WGEA Project: Greening of Supreme Audit Institutions (training tool)

Viire Viss, SAI of Estonia

- What is this “greening”?
- Why this project?
- Participants/responsibilities
- Project objective and outcome
- Project scope, methodology and key milestones
- What have we done in NAO Estonia?



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# HOW TO MAKE SAIS GREENER?

## Outcome of the Group Discussions

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What are the possibilities for Supreme Audit Institutions?

How to make the activities of EUROSAI WGEA greener?

What are the challenges of greening SAIs?

What do SAIs expect from the new INTOSAI WGEA training tool on greening the SAIs?

Following the first presentation of the day, the video presentation by Mr Sunil Dadhe about the INTOSAI WGEA 2014-2016 period project paper 'Greening the SAIs', the participants had a chance to brainstorm on the various possibilities for greening their offices. The exercise was conducted in a carousel method. There were six stations (flip-charts), each of which was focussed on a certain aspect. The participants were divided into six groups and each group had a chance to visit all stations.

Below is a transcript of the carousel exercise outcome.

## Waste

- Waste sorting/separation (plastics, bio-waste, metal, glass, paper, batteries, electronic waste)
- Avoid using plastic/single use cups and utilities
- Use of biodegradable coffee cups
- Minimizing printing, default 2-sided setting for printing
- Taking printers to the corridor (further away from people)
- Electronic files instead of paper ones
- Paying attention to IT waste/ electronic waste/ lifecycle of the equipment
- Use of recycled paper and plastic products
- No waste bins next to your desk > go to a place (kitchen) where you can separate waste
- Composting bio-waste
- Sharing/second market for office equipment
- Take-back agreements with producers/contractors (e.g. furniture, electronics)
- Donations to NGOs (e.g. used furniture, computers)
- Avoid food waste in the canteen (e.g. provide reduced portions), handling food waste in appropriate way

## Water

- Tap sensors
- Lower water pressure/low water mixer
- Information campaigns/trainings in saving water
- Dual flushing systems in toilets
- Rainwater harvesting
- Promoting tap water for drinking (instead of using water barrels, or bottled water)
- Low water (incl. energy) consumption dishwashers in kitchens

- Reusing and recycling water
- Drip-irrigation systems for green areas
- Smart meters for water use (to demonstrate the use of water)
- Use of disinfecting gel

## Energy Use

- Use of electricity at night (when it is cheaper) to cool down water which is used at daytime to cool the office
- Use of solar energy (to heat water)
- Use of LED bulbs
- Use of portable printers; less printers in the office
- Changing the heating systems
- Supporting the use of public transport
- Better insulation of the building
- Multifunctional printers-scanners
- Parking place for bicycles
- Possibilities to regulate heat/electricity use in every room
- Sensors for lights (and taps)
- Bicycles that produce energy
- Centralised regulation for reducing the use of energy for heating and ventilation (during nights and weekends)
- Reducing office space (use of home offices, clean desk policy)
- Procurement of energy saving devices, renewable energy
- Use of natural lighting
- Guidance for people to turn off lights, computers, etc.
- The elevator which works only starting from the 4<sup>th</sup> floor
- Re-use of ventilation to heat water

## Products and consumption

- Changing consumers' behaviour
- Purchase of ecolabel (e.g. paper, chemicals)/local/energy saving products, organic food; “green” procurement
- Socially responsible/environmental friendly gifts (less packaging)
- Electronic documentation/archiving, electronic data gathering
- No single use cups and other utensils
- Purchase of fair-trade coffee, tea, sugar

- Use of glass bottles instead of plastic
- Use of cooled tap water instead of bottled one
- Reuse food in cantinas > new salads from yesterday's salads, smoothies
- Growing your own vegetables and herbs (if possible)
- Market in the office for things people do not use or things people make themselves (e.g. jams)
- Swapping of plants, clothing etc, exchange of books

## Transport and mobility

- Use of public transport (buses, trains, metro, etc.); public transport cards for work
- Teleworking and using Skype meetings with colleagues;
- Use of bicycles (+shower facilities), company bikes
- Car pooling
- Offsetting of flight kilometres – planting trees
- Use of electric cars, electric bikes; Use of system created by municipality for sharing bikes, or cars); Charging station (for electric cars, bikes)
- Videoconferences with auditees, partners
- E-learning instead of “physical” trainings
- Central location of the SAI's building, or in the area with limited parking facilities
- Awareness raising
- Company cars with good environmental characteristics (CO<sub>2</sub> and other emissions, use of fuel, etc.)
- Car parking policy
- Use of stairs instead of elevator
- Only the president can use official cars (others walk or cycle)

## Greening the EUROSAI WGEA

- Use of less air-conditioning and light (if appropriate)
- Casual dress code for meetings
- Outdoor meetings
- Compensate CO<sub>2</sub> from flights (and other transport) by planting trees, making green projects
- Meetings without paper, fewer paper copies
- Skype meetings if possible
- Tap water instead of bottled ones during the meetings (if possible)
- Group transport to/from airports

- Use the stairs instead of elevators
- E-market for reports



Afterwards, two more discussion rounds were held. The first of these focused on the obstacles and challenges in greening the SAIs. The last discussion round of the day followed Ms Viire Viss’ presentation on an ongoing INTOSAI WGEA project and aimed to gather the participants’ expectation to the project and serve as an input to the project leaders, the European Court of Auditors and the SAI of Estonia, in the development of the project.

Following is a transcript of the discussion results.

### The main obstacles in greening the SAIs

- Budgetary obstacles (e.g. considering greening issues while constructing new (“smart”) building, other “green” investments)
- Change of people’s awareness and habits (e.g. changing the habits of mobility – public transport and bicycles instead of cars)
- Ownership (e.g. the building is not owned by SAI, difficult to make changes/investments)
- Management commitment
- Other (wider) policies (e.g. at municipal level – waste management, bicycle routes network, parking policy, etc.)
- Willingness and skills in using modern communication technologies (Skype, videoconferences, etc.)
- Trust in teleworking/ distance working (by management)

## Expectations to INTOSAI WGEA project (training tool) on greening the SAIs

The project should:

- be targeted to human resources/ administrative staff, or even Auditor Generals
- include tools and experience of mapping the (environmental) performance of the SAI; create dashboard for measuring performance
- include the tools for advocating the greening (internally, externally, peer review, experience)
- analyse different management systems (centralised, decentralised)
- explain how to manage the greening project (planning, maintenance, etc.)
- demonstrate best practises
- give examples of low-hanging, middle and advanced measures for greening
- give an example how to use greening of SAI as PR option (being a model for others)
- develop dashboard for measuring performance
- be voluntary (no pressure for SAIs to green their offices)



# BUSINESS MEETING

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The third day of the meeting was dedicated on progress reporting and cooperative activities. Currently, there are 3 cooperative audits ongoing within the EUROSAI WGEA:

- Cooperative audit on Air Quality – co-coordinated by SAI Netherlands and SAI Poland
- Cooperative audit on Marine Protected Areas – co-led by SAI Cyprus and SAI Malta
- Cooperative audit on Energy Efficiency in Public Sector Buildings – co-led by SAI Estonia, SAI Latvia and SAI Lithuania

All three cooperative audits are scheduled to be finalised in 2018.

In addition, another cooperative project, led by the EUROSAI WGEA secretariat, is ongoing within the working group. A Massive Open Online Course (MOOC) on Auditing Water Issues is currently being developed and is expected to be launched in autumn 2018.

Furthermore, the EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes (WGADC) and the INTOSAI Working Group on Environmental Auditing (WGEA) presented their progress as well as plans for the upcoming period.

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# UPDATES ON COOPERATIVE ACTIVITIES

Presentations by participants

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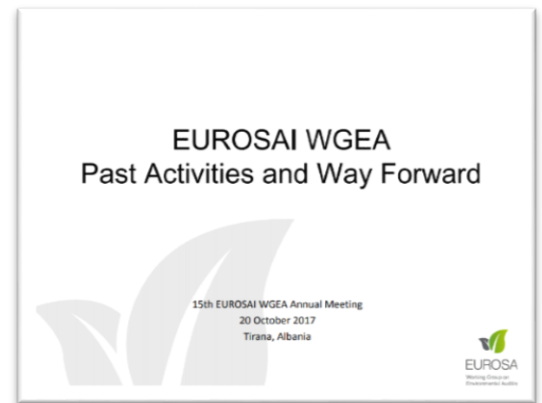
Updates from:

- EUROSAI Working Group on Environmental Auditing
- EUROSAI Working Group on the Audit of Funds Allocated to Disasters and Catastrophes
- INTOSAI Working Group on Environmental Auditing

## EUROSAI WGEA Updates

Tuuli Rasso, EUROSAI WGEA Secretariat (SAI of Estonia)

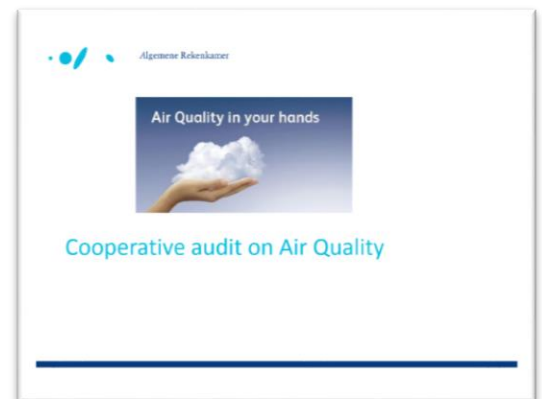
- Conclusions from the previous strategy period: events and other activities
- New Strategic Plan for 2017-2020
- New EUROSAI WGEA Steering Committee



## oCooperative Audit on Air Quality

Sadaf Qutbyar, SAI of the Netherlands

- Key milestones
- What have we done so far?
- Where are we now?
- Next steps



## Cooperative Audit on Marine Protected Areas

William Peplow, SAI of Malta

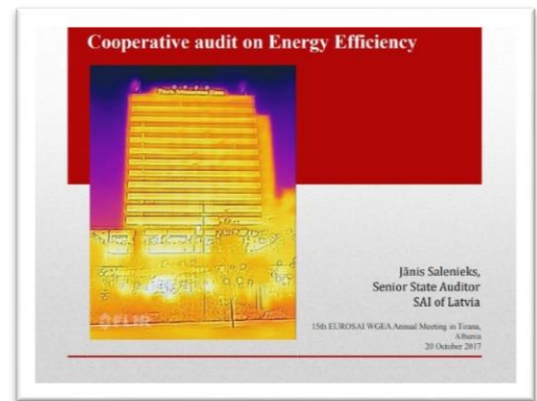
- Participating SAIs
- The Mediterranean Sea: a sea under pressure - video
- Definition of Marine Protected Areas
- Main audit questions
- Preliminary findings
- Progress to date
- Cooperative audit milestones



## Cooperative Audit on Energy Efficiency

Jānis Salenieks, SAI of Latvia

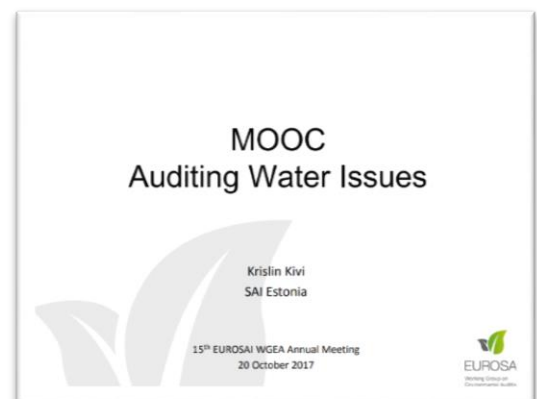
- Participating SAIs
- The main goal of the cooperative audit
- What next?



## MOOC on Auditing Water Issues

Krislin Kivi, EUROSAT WGEA Secretariat (SAI of Estonia)

- What is a MOOC?
- Strategic focus for 2017-2020
- Water MOOC timeline in brief
- Draft structure of the MOOC
- Phases of the MOOC development



## Activities of the EUROSAT WGADC

Inga Kramarenko, EUROSAT WGADC Secretariat (SAI of Ukraine)

- Progress of the WGADC: meetings, cooperative activities, etc.
- Challenges ahead: 3 strategic goals for the period 2017-2020



## INTOSAT WGEA Activities

Didik Ardiastanto, INTOSAT WGEA Secretariat (SAI of Indonesia)

- WGEA membership
- The 2014 – 2016 achievement
- The 2017 – 2019 work plan
- Recent & Upcoming Activities



# EMERGING TOPICS FOR THE EUROSAI WGEA

Outcome of group discussions



Ongoing and planned audits in European SAIs

The Annual Meeting participants were divided into smaller groups and were asked to discuss the emerging topics for the EUROSAI WGGEA. The discussions could focus on potential audit-related topics that should be addressed during future meetings and seminars of the working group, or any other ideas and suggestions to improve the activities of the working group.

<b>Topics for future events</b>	<b>Other ideas and suggestions</b>
Monitoring process and measures taken against the disappearance of bees, insects	Sharing data on audits not yet complete
Natural disasters and their impact on buildings; floods	Cooperation on infrastructure projects
Nuclear power; closure of nuclear plants and its impact on energy production and energy security in the long-term; emissions; energy (also for cooperative audit)	Cooperation with external institutions (e.g. European Commission, European Parliament)
Waste shipment; radioactive waste; municipal waste; nuclear waste; waste from renewables	People's profiles on the EWGEA web (experts)
Coping with environmental damage; environmental governance – who is responsible (international level)?; Environmental Impact Assessment; Environmental interconnections with other areas	Introducing data sources used in audits, also on other fields (than environment) that affect the environment
Results on climate change (e.g. the refugee crises)	5-minute videos on the website (e.g. on conducted audits)
Monitoring important topics and planning an audit	Training on sampling methods
Role of SAIs in SDGs	Use of social media
Sound and light pollution	Follow-up on cooperative audits
Infringement, illegal construction	
Forestry	
Public-Private-Partnership projects	
Impact of our work, follow-up work	
Soil pollution	
Transportation	
NATURA 2000	
Public awareness, involvement	
Desertification	
Animal welfare in slaughterhouses	

# APPENDIX 1. PROGRAMME

## 15<sup>th</sup> EUROSAI WGEA Annual Meeting

Venue: Tirana International Hotel

### **Auditing Land Use and Development** **Wednesday, 18 October**

- 9:00**            **Opening session**
- Welcome by the Chairman of the State Supreme Audit Institution of Albania
- Welcome by the Auditor General of Estonia
- 9:15**            **Plenary session**
- Land Use Trends in Europe**, Mr Stefan Jensen, IDM4 - Data governance, EEA
- Land Use Change and Climate Change**, Mr Olivier Prigent, Auditor - Chamber 1 Directorate - Sustainable use of natural resource, ECA
- 10:30**           **Coffee break and group photo**
- 11:00**           **Plenary session**
- The effectiveness of the protection of agricultural land as a pre-condition for self-sufficiency**, Ms Leijla Marinko SAI Slovenia
- CNAO's audits of land transfer payments**, Mr Ding Zhi, SAI China
- Funds provided for the improvement of nature and the landscape**, Ms Jana Pechová, SAI Czech Republic
- Discussion
- 12:00**           **Lunch break**
- 13:00**           **Plenary session**
- Pressures from quarrying activities on the environment**, Mr Akis Kikas, SAI Cyprus
- Enforcement Action within the Outside Development Zone**, Mr William Peplow, SAI Malta

13:30

**Parallel sessions**

- What are the conflicting interests of land use and other developments?
- What mistakes states have made in land use planning from the environmental perspective?
- How can audits help?

**Group 1 Urban Land Use**

*Moderator: Ms Vivi Niemenmaa ECA*

**Environmental aspects of urban sprawl**, Ms Vivi Niemenmaa ECA

**Environmental Auditing on residential land**, Ms Fajer Alotajbi, Ms Rania Alojari and Mr Adel Alkoot, SAI Kuwait

**Group 2 Rural Land Use**

*Moderator: Mr Olivier Prigent, ECA*

**Biofuels and land use change**, Mr Olivier Prigent, ECA

**Preservation of Prespa Lake Ecosystem**, Ms Eva Leka, Mr Dorrel Balliu, SAI Albania

**Group 3 Infrastructure development**

*Moderator: Ms Airi Andresson, SAI Estonia*

**Environmental impacts of infrastructure development, example of Rail Baltic**, Ms Airi Andresson, SAI Estonia

**The situation and the challenges of renewable energy resources in Albania**, Mr Aulent Guri, Mr Gjovalin Preçi SAI Albania

14:50

**Coffee Break**

15:10

**Plenary session**

Summing up parallel sessions

**Information about our INTOSAI WGEA project plan ‘Greening Cities – Sustainable Urban Development’**, Mr Michal Rampír, SAI Czech Republic

Discussion and conclusions

16:00-17:30

**Time allocated for side-meetings**

Cooperative audits and other project groups

19:00-20:30

**Reception hosted by SAI Estonia**

Venue: Tirana International Hotel

## **Greening the SAIs**

**Thursday, 19 October**

- 9:00**            **Experience and Information Sharing Market**  
Special focus: Greening activities in my SAI
- 10:00**            **Plenary session**  
  
**Greening the SAIs**, based on INTOSAI WGEA paper, Mr Sunil Dadhe, Director General, iCED, Jaipur INDIA, *Video conference*
- 10:30**            **Parallel sessions**  
Discussion in groups: What are the possibilities of greening the SAI?
- 12:00**            **Lunch**
- 13:00**            **Plenary session**  
  
**ECA's green achievements**, Ms Jerneja Vrabic, Attaché in the Slovenian Cabinet, ECA  
  
**Greening the SAI of Slovenia**, Mr Miroslav Kranjc, SAI Slovenia  
  
**CNAO's practices in greening the SAI**, Mr Pan Shugong, SAI China
- 13:40**            **Discussion**  
  - What are the challenges when an SAI wishes to become greener?
  - Where to start?
- 14:10**            **Plenary session**  
  
**Overview of a new INTOSAI WGEA project 'Greening the SAIs'**, Ms Viire Viss, SAI Estonia
- 14:20**            **Discussion**  
  - What do you as SAIs expect from INTOSAI WGEA new project training tool on greening the SAIs?
- 15:00**            **Closing the session**
- 15:00-15:30**    **Coffee break**
- 16:00-22:00**    **Excursion to Dajti National Park and official dinner at Restaurant Piazza**

**Business Meeting**  
**Friday, 20 October**

- 9:00**            **EUROSAI WGEA updates**
- Conclusions from strategy period 2015-2017
- New Strategic Plan and Steering Committee
- Updates on cooperative activities**
- Cooperative Audit on Air Quality**, Ms Sadaf Qutbyar, SAI Netherlands
- Cooperative audit on Marine Protected Areas**, Mr William Peplow, SAI Malta
- Cooperative audit on Energy Efficiency**, Mr Jānis Salenieks, SAI Latvia
- MOOC on Auditing Water Issues**, Ms Krislin Kivi, SAI Estonia
- 10:10**            **Parallel sessions**
- Emerging topics for cooperative audits, future trainings or meetings
- 11:00**            **Coffee break**
- 11:20**            **Plenary session**
- Summing up parallel sessions
- Activities of other EUROSAI/INTOSAI bodies**
- WGADC**, Ms Inga Kramarenko, SAI Ukraine
- INTOSAI WGEA**, Mr Didik Ardiastanto, INTOSAI WGEA Secretariat
- EUROSAI WGEA forthcoming meetings
- 12:00**            **Closing of the meeting**
- 13:00-15:30**    **20<sup>th</sup> EUROSAI WGEA Steering Committee meeting**

## APPENDIX 2. LIST OF PARTICIPANTS

15<sup>th</sup> Annual Meeting and Training Seminar

<b>EUROSAI WGEA Members</b>	
<b>Albania</b>	
State Supreme Audit Institution	Mr. Bujar LESKAJ, Chairman
	Ms. Lindita MILO, Director General
	Mr. Rinaldo MUÇA, Director of Department
	Mr. Bajram LAMAJ, Director of Department
	Ms. Irena ISLAMI, Director of Directorate
	Mr. Artur HASANBELLIU, Director of Directorate
	Mr. Gjovalin PREÇI, Senior Auditor
	Mr. Aulent GURI, Senior Auditor
	Ms. Ermira VOJKA, Auditor
	Ms. Eva LEKA, Auditor
	Mr. Dorel BALLIU, Auditor
	Ms. Alma SHEHU, Specialist
	Ms. Amantja PATOZI, Specialist
	Ms. Armanda BEGAJ, IT Specialist
Ms. Elisa METAJ, Specialist	
<b>Belgium</b>	
Belgian Court of Audit	Mr. Michael STASSART, Junior auditor
<b>Bulgaria</b>	
Bulgarian National Audit Office	Ms. Eva GALABINOVA, Chief auditor
	Mr. Dimitar DIMITROV, Senior Auditor
<b>Cyprus</b>	
Audit Office of the Republic of Cyprus	Mr. Akis KIKAS, Senior Principal Auditor
<b>Czech Republic</b>	
Supreme Audit Office of the Czech Republic	Mr. Michal RAMPÍR, Head of audit unit
	Ms. Jana PECHOVÁ, Auditor
<b>Denmark</b>	
National Audit Office of Denmark	Mr. Jan OESTERGAARD, Senior Advisor
<b>Estonia</b>	
National Audit Office of Estonia	Mr. Airi ANDRESSON, Audit Manager
	Ms. Tuuli RASSO, Head of International Relations and Secretariat of EUROSAI WGEA
	Ms. Krislin KIVI, Advisor at Secretariat of EUROSAI WGEA
	Ms. Kaia PHILIPS, Senior Advisor
	Ms. Viire VISS, Senior Advisor
<b>European Union</b>	
European Court of Auditors	Mr. Oliver PRIGENT, Auditor
	Mr. Frédéric SOBLET, Auditor

	Dr Vivi NIEMENMAA, Seconded National Expert Ms. Jerneja VRABIC, Attache in the Slovene Cabinet
Finland	
National Audit Office of Finland	Ms. Outi JURKKOLA, Project Adviser
France	
Cour des Comptes	Mr. Julien MARCHAL, Auditor
Greece	
Hellenic Court of Audit	Mr. Vasileios NTOUVELIS, Auditor
Hungary	
State Audit Office of Hungary	Ms. Júlia SZAPPANOS, Head of Risk Analysis Department
Latvia	
The State Audit Office of the Republic of Latvia	Mr. Jānis SALENIEKS, Senior State Auditor
	Mr. Jānis SILINIEKS, Information system auditor
Lithuania	
National Audit Office of Lithuania	Ms. Vaida BARIZIENĖ, Principle Auditor
	Mr. Mindaugas VALANČIUS, Senior Auditor
Malta	
National Audit Office Malta	Mr. William PELOW, Senior Audit Manager
the Netherlands	
The Netherlands Court of Audit	Ms. Sadaf QUTBYAR, Auditor
Poland	
Supreme Audit Office of Poland	Mr. Jacek JEZERSKI, Advisor of the President
Slovak Republic	
Supreme Audit Office of Slovak Republic	Mr. Karol MITRÍK, President
	Mr. Ľubomír ANDRASSY, Director General
	Ms. Ľubica GAZDOVÁ, Director General
	Mr. Vladimír MAŤUŠ, Environment and Agriculture Division
	Ms. Anna DOBRÓCSYOVÁ, Energy and Infrastructure Division
Slovenia	
Court of Audit of the Republic of Slovenia	Mr. Miroslav KRANJC, Supreme State Auditor
	Ms. Lejla MARINKO, Principal Auditor
Spain	
Tribunal de Cuentas de Espana	Mr. Manuel SUEIRAS, Audit Team in Air Quality
Sweden	
Swedish National Audit Office	Mr. Peter DANIELSON, Senior International Advisor
	Ms. Annelie Jansson WESTIN, Audit Director
Portugal	
Tribunal de Contas of Portugal	Mr. José Augusto Rosário Silva, Auditor
Switzerland	
Swiss Federal Audit Office	Mr. Martin KOCI, Deputy Head of the Department
The former Yugoslav Republic of Macedonia	
Macedonia State Audit Office	Ms. Marina BLAZHESKA, Principle Auditor

	Ms. Rosica Shalevikj HRISTOVSKA, Principle Auditor
	Ms. Biljana STOJANOVSKA, Senior Auditor
Ukraine	
The Accounting Chamber of Ukraine	Mr. Mykhailo GARBUZ, Deputy Head of the Department
	Ms. Inha KRAMARENKO, Auditor

<b>Invited Guests and Experts</b>	
Albania	
	Mr. Sazan GURI, Environmental Expert
	Mr. Niko PANO, Environmental Expert
China	
National Audit Office of the People`s Republic of China	Mr. Shugong PAN, Deputy Director General
	Mr. Zhi DING, Deputy Director
	Mr. Guanqun WANG, Project Officer
Denmark	
European Environment Agency	Mr. Stefan JENSEN, Keynote speaker
Kosovo*	
National Audit Office of Kosovo	Mr. Besnik OSMANI, Auditor General
	Ms. Vlora MEHMETI, Assistant Auditor General
	Mr. Drilon SHALA, Auditor
	Mr. Labinot SADIKU, Auditor
Estonia	
Estonian Land Board	Ms. Mariliis AREN, Trainer on Data and Analysis in Environmental Data
Indonesia	
Audit Bord of the Republic of Indonesia	Mr. Didik ARDIANTO, Secretariat of INTOSAI WGEA
Kuwait	
State Audit Bureau	Ms. Fajer ALOTAJBI, Assistant Auditor
	Ms. Rania ALOJARI, First Specialist Engineer
	Mr. Adel ALKOOT, Manager

*\* This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.*



All materials from EUROSAI WGEA meetings are also available on our website

[www.eurosaiwgea.org](http://www.eurosaiwgea.org)

