



Auditor General of Bhutan with the Auditor General of Malaysia at the MCC

**Report of the Auditor General of Bhutan
on
the Tenth WGEA Meeting at Moscow, Russian
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The Auditor General with the approval of the Royal Government of Bhutan had attended the 10th Meeting of the Working Group on Environmental Auditing (WGEA) of the INTOSAI that took place from 27th October to 1st November 2005 in the President Hotel, Moscow.

The Accounts Chamber of Russian Federation hosted the Meeting. The Commissioner for Sustainable Development of the Office of the Auditor General, Canada chaired the Meeting.

The Meeting was attended by participants from 65 countries, with special invitees from:

1. the Secretariat of the of the Convention of Biological Diversity;
2. Organization for Economic Cooperation Development (OECD);
3. United Nations Framework Convention on Climate Change and its Kyoto Protocol;
4. United Nations Environment Programme (UNEP);
5. European Court of Auditors, INTOSAI Development Initiative (IDI); and
6. Internal Auditors of the World Bank.

The Dy. Minister for the Natural Resources of the Government of Russian Federation delivered the keynote speech. Greetings from the crew of the International Space Station Commander William McArthur (NASA) and Flight Engineer Valery Takarev (ROSCOSMOS) to the 10th Meeting were telecasted.

The Meeting was presented with the following reports from different organizations responsible for different aspects of the environmental issues:

1. An Overview of the Process, Methods and Findings of the Millennium Ecosystem Assessment (from UNEP);

2. Environmental Governance and the Role of Supreme Audit Offices (from the World Bank);
3. The Importance of Biological Diversity (by the Executive Secretary of the Convention of Biological Diversity);
4. Reporting and Review under the United Nations Framework Convention on Climate Change (UNFCCC) and its Kyoto Protocol (from the UN Framework Convention on Climate Change);
5. Auditing Tsunami Relief with an Environmental Perspective (by Chairman of Audit Board of Indonesia); and
6. Reviews of Countries' Environmental Performance (by Organization for Economic Cooperation Development (OECD)),

Progress of Regional groups of INTOSAI

Representatives of ASOSAI, OLACEF, ARBOSAI, EUROSAI, SPASAI and AFROSAI presented the progress reports from the Regional Working Group of INTOSAI on Environmental Auditing.

Country presentations

Several countries made presentations on their experiences of auditing of the following subjects:

- a. Biological Diversity.
- b. Climate Change
- c. Environmental Auditing: Facing the Challenges.
- d. Increasing the Impact of Environmental Audits.

Parallel working group discussions.

The members were divided into five groups depending on the interest and the level of experience to discuss on the following themes:

- A. Moving towards auditing biodiversity,
- B. Cooperation between SAIs,

- C. Evolution and trends in Environmental auditing,
- D. Auditing Environment for the first time,
- E. Auditing Tsunami Relief with an Environmental Perspective.

Bhutan took part in the session D. as we have so far not carried out proper environmental audit *per-se* thus felt that there would be advantage in sharing experiences from the others.

WGEA Projects review

The Meeting reviewed the progress of the following projects of WGEA:

1. Moving towards Auditing Biodiversity Project;
2. Co-operation between SAIs: Tips and Examples Project;
3. Evolution and Trends in Environmental Auditing Project;
4. Reviewing the Implementation of World Summit on Sustainable Development Commitments: Projects to Explore SAIs Experiences;
5. Expand Tools to Keep Waste and Water Alive Project; Implementation of the WGEA Communication Plan Project; and
6. IDI Plans and activities on Environmental Auditing.

Output from most of these will be ready for submission for approval of INCOSAI in its conference at Mexico in the year 2006. These will be of great asset to the profession of auditing.

WGEA Work plan 2005-07 Field Visits

The Meeting approved the Work Plan of the WGEA for the year 2005 – 2007.

Field Visits

The participants were also invited to visit the Mission Control Centre of the International Space Station and the visit to the City of Science at Obninsk. At these places the participants were briefed on how the space programs are being managed and the studies and researches conducted by the astronauts. While at the science city we were given a tour of all the different departments where the Russians conduct

studies and monitor the world's climate for effective prediction and management of the weather and climate changes. They have gained sophistication as to even influence the natural phenomenon such as rain and cloud etc..

Learnt from the Meeting

The Bhutanese delegation learnt that:

1. The Environmental Auditing is broadly:
 - i. Auditing of implementation of all the conventions, treaties and protocols on environment;
 - ii. Auditing of national and inter-country projects that have consequences over more than one country.
2. The Environmental auditing is important to ensure achievement of the policies and programmes of sustainable development.
3. Depending on the nature of problem and level of development of a nation audits can be carried out as part of the financial, regularity as well as performance audits.
4. In many cases joint, parallel and concurrent audits were also the methods and strategy applied by most of the developed countries.
5. Most countries have units established responsible for environmental auditing, countries such as Canada has a Commissioner for Auditing of Sustainable Development.
6. From the field visits it was found out that it would be necessary that Bhutan should consider establishing:
 - a. a department or agency dedicated to science and technology.
 - b. an agency also to study weather and climate of Bhutan as the local condition can not effectively be dealt by the global coverage.