

RESOLUTION on establishing EUROSAI Working Group on Environmental Auditing

1. Taking into account regional dimension of majority of environmental issues and following XVI INCOSAI decisions and recommendations, the EUROSAI Working Group on Environmental Auditing will be established.
2. The above mentioned Working Group will be the same as the Regional (European) INTOSAI Working Group on Environmental Auditing and will include all European SAIs interested in Environmental Auditing. At present, the SAI of Poland is the Co-ordinator of the Working Group. The SAI of Poland is supported by three Sub-Coordinators, one active in the Mediterranean region (i.e., Malta), one in Scandinavia (i.e., Norway), one in Western Europe, (i.e., the Netherlands), one the Black Sea region (i.e., Romania).
3. The Working Group will investigate the possibility to promote and develop a regional environmental programme in the selected areas of environmental protection, for example: clean air and fresh water, border waters auditing etc. The programme should focus the most urgent short, medium and long term needs of European countries, with a special emphasis on the advantages of unification of environmental auditing programmes and procedures in the context of sustainable regional development.
4. Basic tasks for the EUROSAI Working Group on Environmental Auditing could in nearest future comprise:
 - implementation and dissemination of documents, guidelines, standards, methods and techniques regarding environmental auditing with emphasis on co-ordinated, joint and parallel audits,
 - information exchange concerning environmental audit effects and auditing expertise, in which Sub-Coordinators can act as correspondents for their sub-regions,
 - initiation of international or regional environmental audits mainly focused on fulfilment and efficiency of environmental treaties commitments,
 - taking an initiative to involve new European SAIs in Working Group activities.
5. The EUROSAI Working Group on Environmental Auditing is recommended to study possibilities of information exchange on methodology, audit procedures, international environment treaties, environmental auditing databases.
6. For achieving its goals, the EUROSAI Working Group on Environmental Auditing would be encouraged to establish an organisational structure in order to channel and utilise human and material resources (manuals, knowledge, data). The SAI of Poland will be responsible for running the Working Groups Secretariat and covering it's operating costs.
7. The EUROSAI Working Group on Environmental Auditing will function in compliance with the EUROSAI rules.
8. At the beginning the EUROSAI Working Group on Environmental Auditing will prepare a draft budget to cover all forms of its agreed activities, permitting it to accomplish objectives assumed for the short and medium term.

9. In the year following IV EUROSAI Congress, and in the year preceding V EUROSAI Congress, the EUROSAI Working Group on Environmental Auditing will prepare reports to cover all recommendations dealing with the above items, and look into the future of the Working Group in question for presentation to the EUROSAI Governing Board.