

EUROSAI WGEA.  
Work Plan 2024-2027

**EUROSAI WGEA is a network of European environmental auditors working in Supreme Audit Institutions (SAIs).** Through its activities, EUROSAI WGEA aims to encourage and support cooperation among and outside the SAI community, and facilitate knowledge and experience sharing on common environmental auditing topics, tools and methods. The chair on EUROSAI WGEA is Supreme Audit Office of Poland and it also hosts its Secretariat.

## **VISION**

The EUROSAI WGEA and its members<sup>1</sup> share a commitment to use the power of public sector audits to leave a positive legacy for future generations by improving the sustainable management of natural resources and the environment, and the health and prosperity of the people of Europe.

## **GOALS**

Through its activities, the EUROSAI WGEA aims to promote a spirit of cooperation based on integrity, open communication and professional excellence. This is achieved by pursuing the main strategic goals:

- Encourage and support professional cooperation;
- Facilitate knowledge and experience sharing.

**The goals of EUROSAI WGEA are in line with the goals of EUROSAI:**

- Professional cooperation
- Institutional capacity development

**EUROSAI WGEA acknowledges and supports achieving the goals of INTOSAI Working Group on Environmental Auditing<sup>2</sup>:**

- Increase expertise in environmental auditing globally;
- Enhance environmental governance with high-quality contribution and visibility.

The EUROSAI WGEA follows integral global matters, such as the United Nations Agenda 2030 and Sustainable Development Goals, climate change and environmental health, while focusing its activities on regionally relevant environmental auditing issues and new risk areas, as identified by its members.

## **COOPERATION**

One of the main goals of EUROSAI WGEA is to encourage and support cooperation. EUROSAI WGEA promotes cooperation among its members, in the wider SAI community (e.g. EUROSAI, INTOSAI, regional working groups), as well as with external partners (e.g. European Union institutions, academia). INTOSAI

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<sup>1</sup> Full list of members is presented in Annex 1

<sup>2</sup> <https://www.environmental-auditing.org/about/mission-mandate/>

WGEA is a good platform for networking globally with other regional WGEAs in search for better practices of environmental auditing. Furthermore, cooperation is supported in different formats, such as cooperative audits, common seminars, etc. EUROSAI WGEA is a source of inspiration, providing a forum for SAIs with common interests to meet and find topics for cooperative activities. The Secretariat supports the emerging initiatives and offers advice where needed.

## **EXPERIENCE SHARING**

Another key focus for the EUROSAI WGEA is to enhance the members' abilities to conduct environmental audits. Therefore, the EUROSAI WGEA facilitates knowledge and experience sharing on common environmental auditing topics, various auditing tools and methods. EUROSAI WGEA aims to provide updated information and knowledge from relevant experts within and outside the SAI community.

Sharing audit experiences within EUROSAI WGEA is also undertaken with an aim to popularize and increase the use of the results of environmental audits among external stakeholders and to support the implementation of audit recommendations by public authorities. National and international environmental audits can furthermore serve as sources for informational and educational activities among European citizens, especially the youth.

## **ACTIVITY PLAN**

Cooperation and experience sharing activities are often interrelated. EUROSAI WGEA contributes to fulfilling these aims through various activities. The main activities of the working group in the period 2024-2027 are listed in Annex 3 'EUROSAI WGEA Activity Plan for 2024-2027'.

The EUROSAI WGEA Strategic Plan is adopted by the EUROSAI Congress and enters into force at the EUROSAI WGEA Annual Meeting the same year as the Congress takes place. Annex 3 'EUROSAI WGEA Activity Plan for 2024-2027' is updated upon necessity and approved at EUROSAI WGEA Annual Meeting.

## **WORKING BODIES**

The full list of EUROSAI WGEA members is presented in Annex 1 'EUROSAI WGEA members'. The EUROSAI WGEA activities are led by a Chair which is appointed at EUROSAI Congress for a renewable 3-year term. The chairing SAI also holds a Secretariat which coordinates the activities of the working group. Appointed by the EUROSAI Governing Board in 2024, the President of the Supreme Audit Office of Poland is the EUROSAI WGEA Chair, and the Supreme Audit Office of Poland also hosts the EUROSAI WGEA Secretariat. In general, the operational responsibility for EUROSAI WGEA activities rests with its Secretariat. The Chair and the Secretariat are supported by a Steering Committee (SC). The composition, mandate and responsibilities of the Steering Committee are presented in Annex 2 'Steering Committee Terms of Reference'.

## Annex 1: EUROSAI WGEA MEMBERS

Albania	Italy
Andorra	Kazakhstan
Armenia	Latvia
Austria	Lithuania
Belarus <sup>a</sup>	Luxembourg
Belgium	Malta
Bosnia and Herzegovina	Moldova
Bulgaria	Montenegro
Croatia	The Netherlands
Cyprus	Norway
Czech Republic	North Macedonia
Denmark	Poland
Estonia	Portugal
European Court of Auditors	Romania
Finland	Russia <sup>a</sup>
France	Serbia
Georgia	Slovakia
Germany	Slovenia
Greece	Spain
Hungary	Sweden
Iceland	Switzerland
Ireland	Turkey
Israel	Ukraine
	United Kingdom
	Azerbaijan (observer)

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<sup>a</sup> Membership suspended with reference to the EUROSAI GB Statement on the situation in Ukraine

[https://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/news/EUROSAI-GOVERNING-BOARD-STATEMENT\\_final.pdf](https://www.eurosai.org/handle404?exporturi=/export/sites/eurosai/.content/documents/news/EUROSAI-GOVERNING-BOARD-STATEMENT_final.pdf)

## **Annex 2: STEERING COMMITTEE TERMS OF REFERENCE**

### **Object**

The EUROSAI WGEA Steering Committee (SC) is an advisory and contributory body. The object of the SC is to provide strategic direction and operational support to the work of EUROSAI WGEA.

### **Composition and term of office**

The SC may consist of up to 10 members plus observers. The SC members' term of office coincides with the duration of the EUROSAI WGEA strategy period. A new SC is approved at the EUROSAI WGEA Annual Meeting.

The SC members should represent a variety of countries or areas in Europe. The SAI acting as a Chair of the EUROSAI WGEA, also serves as a Chair of the SC and is responsible for inviting members to the SC. Observers are included for the benefit of maintaining good relations with relevant organisations and with SAIs in charge of major projects. The SAI chairing the INTOSAI WGEA is an observer in the SC. The Chair of EUROSAI WGEA may also invite an SAI that holds the responsibility of leading a EUROSAI WGEA project, to become an observer in the SC for the period of the project.

### **Commitments of and expectations to SC members**

SC members are expected to take an active role in the work of the EUROSAI WGEA. SC members commit to attending the meetings of the SC. SC members are expected to actively assist the EUROSAI WGEA secretariat in the fulfilment of at least one important activity of the EUROSAI WGEA during their term of office.

Such activities may include:

- assisting in screening and finding keynote speakers for meetings or seminars;
- facilitating sessions and contributing to the outputs of meetings or seminars;
- hosting the annual meeting or other meetings and seminars;
- encouraging, assisting and/or taking leadership in cooperative activities;
- actively contributing to the implementation of new EUROSAI WGEA activities.

### **SC meetings**

The SC generally meets twice a year – at a videoconference in the beginning of the year, and at a meeting in line with the Annual Meeting in autumn.

### Annex 3: EUROSAI WGEA ACTIVITY PLAN FOR 2024-2027

Activity	Comment
Organising meetings	Spring sessions and annual meetings in autumn every year. Topics identified based on members' feedback and agreed by the Steering Committee. Training seminars or other topical meetings are organised based on needs.
Conducting and supporting cooperative audits	Cooperative audits in the period of 2024-2027.
Promoting, using and developing e-learning tools (Massive Open Online Courses, webinars) in cooperation with stakeholders	MOOC on auditing water issues and environmental auditing (project led by SAI Estonia)
Publishing EUROSAI WGEA Newsletter	Published biannually (containing information on completed and ongoing activities, including those resulting from the Strategic Plan)
Distributing information	At the EUROSAI WGEA webpage and via other online media tools; Maintained continuously
Cooperation within INTOSAI	Participating actively as a region in the framework of INTOSAI WGEA. Sharing information and reporting at the meetings of INTOSAI WGEA, maintaining contacts with other regional working groups on environmental auditing. In years 2024-2025 EWGEA shall support INTOSAI WGEA's ClimateScanner initiative implementation by coordinating workshops dedicated to EWGEA members.
Cooperation with external stakeholders	E.g. inviting experts from relevant institutions to EUROSAI WGEA events, consulting with experts during cooperative audits, popularizing public sector environmental audits and EUROSAI WGEA work
Carrying out other cooperative projects	Supporting other cooperative projects (research projects, seminars, etc.) initiated by members: e.g. Climate Project Group - public engagement on climate change.