

## **Rules of Procedure of ASOSAI Working Group on Environmental Auditing (Revised in January 2018)**

In light of the initiative launched by the INTOSAI Working Group on Environmental Auditing (WGEA) to establish regional working groups, the ASOSAI Working Group on Environmental Auditing (WGEA) was set up in 2000. At its first meeting, SAI China was elected as the Chair of ASOSAI WGEA, and then the Secretariat of ASOSAI WGEA was set up in SAI China.

### **I. Mission and Objectives**

The mission of the ASOSAI WGEA is to encourage the member SAIs of ASOSAI to actively carry out environmental audits to give full play to SAI's role in promoting environmental protection and sustainable development in its own country and in the region.

In order to fulfill the mission, the ASOSAI WGEA will exert itself to accomplish the following objectives:

- Facilitate exchanges of information, experience and lessons learned in the field of environmental auditing to develop capacity to conduct environmental auditing;
- Strengthen communication with the INTOSAI WGEA and other regional WGEAs; and
- Promote the development of cooperative environmental auditing for a better solution to the cross-boundary issues or environmental issues of common concern.

### **II. Organs of the ASOSAI WGEA**

The ASOSAI WGEA is a professional working group under the ASOSAI and a regional coordinator of the INTOSAI WGEA. The organs of ASOSAI WGEA and their respective responsibilities are as follows:

## A. Chair and Secretariat

The key function of Chair and Secretariat is the overall management and oversight of the activities and organs of ASOSAI WGEA. The key responsibilities are as follows:

- Lead and coordinate development of ASOSAI WGEA work plans and associated actions where warranted;
- Organize meetings of ASOSAI WGEA members in close cooperation with the host;
- Encourage and facilitate the cooperative audits;
- Encourage research projects on the topics of common interests;
- Publishes guidelines and other informative material for the use by the members;
- Carry out the routine work of the ASOSAI WGEA, such as maintain its website, and conduct surveys on environmental auditing.
- Provide liaison with ASOSAI's Capacity Development Committee and Task Force for Strategic Planning Management, and with ASOSAI external organizations;
- Support ASOSAI capacity development initiatives and provide or facilitate technical support to ASOSAI members;
- Serve as focal point for two-way exchange with INTAOSAI WGEA
  - ✧ Provide ASOSAI perspective on global WGEA work plans, projects and actions
  - ✧ Provide global information and products to ASOSAI
  - ✧ Support ASOSAI information gathering for the purposes of INTOSAI WGEA projects and its triennial survey;
- Participate as member of the INTOAI WGEA Steering Committee

## B. Members

The membership of ASOSAI WGEA is open to all member SAIs of ASOSAI. SAIs who wish to join ASOSAI WGEA may submit an application to the Chair on a voluntary basis (the application form is

available on the website). Members of the ASOSAI WGEA should take effective measures to actively carry out environmental audits, participate in the activities of the ASOSAI WGEA, and provide to the Secretariat relevant information including case studies on environmental auditing when necessary.

### **III. Work of the ASOSAI WGEA**

The key function of ASOSAI WGEA is to foster information exchange and capacity building and coordinate efforts at the ASOSAI level. ASOSAI WGEA conducts relevant activities based on the conditions of the Asian region with reference to the strategic objectives of the INTOSAI WGEA.

A. Work Plan—The work plan is prepared on a triennial basis, same as that of the INTOSAI WGEA, and shares the identical activities in the work plan of the INTOSAI WGEA. The Work plan is subject to the approval by the Chair after the comments and recommendations solicited from the members. The ASOSAI WGEA is responsible for the coordination and follow-up on the implementation of work plan.

B. Work Report—The ASOSAI WGEA will report its work to the Assembly and Governing Board of ASOSAI on a regular basis, and provide the work report to the INTOSAI WGEA and its Steering Committee.

C. Seminar on Environmental Auditing—The ASOSAI WGEA will hold seminars on environmental auditing on topics of common concerns by member SAIs of ASOSAI and/or issues demanding further study.

D. Rules—The decisions of ASOSAI WGEA will be taken collectively based on prior discussion, and, when necessary, will be decided by a simple majority of votes. The working language of the ASOSAI WGEA will be English.

E. Meeting—ASOSAI WGEA will organize meetings to discuss the work of the ASOSAI WGEA when necessary. These meetings can be scheduled during the seminars on environmental auditing or the meeting of the INTOSAI WGEA, or arranged separately.

F. Minutes—Secretariat services, including minute taking for meetings, are the responsibility of the Chair in coordination with the host. Other members of ASOSAI WGEA may volunteer to assume this responsibility with the approval of the Chair. Once a meeting is complete the minutes should be forwarded to the members for approval in the working language of the ASOSAI WGEA as soon as is feasible after the meeting. Similarly, ASOSAI WGEA members should respond with their input to draft minutes by the due date requested by the chair.

Minutes should include the place, date and time of the meeting, attendees, major issues discussed, actions to be taken, and decisions made. A copy of the minutes should be forwarded to ASOSAI Chair, Secretariat and the Chair of INTOSAI WGEA.

#### G. Reporting

##### i. Reports to ASOSAI Governing Board

The Chair and members of ASOSAI WGEA may be invited to the annual ASOSAI Governing Board meeting to report on the work of the ASOSAI WGEA.

Any notable changes to the ASOSAI WGEA terms of reference, changes in membership, etc. will be provided to the ASOSAI Governing Board.

Any documents presented to the ASOSAI Governing Board as the work of the ASOSAI WGEA will be previously circulated within the ASOSAI WGEA.

##### ii. Reports to the ASOSAI Assembly

The Chair of ASOSAI WGEA will report to the ASOSAI Assembly with the results of its activities to date and expected outcomes and products as feasible.

iii. Provide reports to the INTOSAI WGEA

The Chair of ASOSAI WGEA will provide reports to the INTOSAI WGEA and its Steering Committee with the results of its activities to date and expected outcomes and products as feasible.

H. The ASOSAI WGEA may provide necessary assistance to cooperative audits and research projects conducted among member SAIs.