**Proposal on Research Projects**

According to *the 2017-2019 Work Plan of ASOSAI WGEA*, in order to facilitate the research on environmental auditing and further strengthen the information sharing and experiences exchange in the filed of environmental audit among member SAIs in Asian region, the Secretariat of ASOSAI WGEA proposes to launch research projects on environmental audit within the framework of ASOSAI WGEA.

**I. Purpose**

Through research projects of common concern among Asian SAIs, ASOSAI WGEA intends to further facilitate SAIs’ understanding of the polices on environmental protection, learn about mature experiences, facilitate information sharing and experiences exchange, and drive forward the development of environmental auditing.

**II. Research Topics and Background**

The Secretariat proposes several topics with relevant backgrounds for research as follows:

A. Audit of Poverty Alleviation and Living Environment Improvement in Rural Areas

It mainly refers to the auditing of ecological migration, living environment improvement, drinking water safety, and agricultural diffused pollution prevention, etc., focusing on relevant policies, existing auditing cases and methodologies, future audit development and so on.

**Background**: The poverty of some rural areas is closely connected with their fragile ecological conditions. Through research, SAIs can exercise oversight of the implementation of relevant national policies and the public funds relating to rural living environment improvement, poverty alleviation, and agricultural pollution prevention and control, etc.

B. Audit of Mining Development Control and Heavy Metal Pollution Prevention

It mainly refers to the prohibition of mining development activities in nature reserves, ecological restoration of abandoned mines, prevention of geological disasters and heavy metal pollution in mining areas, and assistance to poverty brought about by sickness, etc., focusing on relevant policies, existing auditing cases and methodologies, future audit development and so on.

**Background**: Mining development control includes at macro level the prohibition of mining development activities in nature reserves, as well as ecological restoration of abandoned mines, and also at the micro level the prevention of geological disasters and heavy metal pollution in mining areas and assistance to poverty-striken people caused by illness. Through research, SAIs focus on both the macro and micro levels to promote sustainable mining development.

C. Audit of Wetland Ecosystem

It includes the basic knowledge, international conventions, and protective policies and measures of wetland ecosystem, focusing on relevant policies, existing auditing cases and methodologies, future audit development and so on.

**Background**: Wetland, known as the “the earth’s kidneys”, is an important ecosystem with unique ecological functions. Through research, SAIs will better understand the wetland ecosystem to conduct related audits to protect the wetlands.

D. Application of Big Data Analytics in Environmental Auditing

It includes the big data development, as well as the cases, methodologies, challenges, and measures of applying big data analytics in environmental auditing.

**Background**: It has become a trend to use big data analytics to advance economic development and governmental administrative capability, and its application in environment auditing will help enhance both quality and efficiency of auditing. Through research, SAIs will better apply big data analytics by understanding the basic requirements, learning its mature technical methods, and analyzing its further development.

**III. Research Methodologies and Outcomes**

A research project team will be set up for each project, which comprises of the leading SAI and participating SAIs. The leading SAI is responsible for preparing the research plan (including the outline, expected outcome, work division and timetable) together with the participating SAIs.

According to the research plan, each research team shall conduct the research and develop the research outcome to be submitted to the ASOSAI WGEA.

**IV. Timeline**

-- The Secretariat of ASOSAI WGEA shall put forward the proposal on research projects (by January 2018).

-- The proposal shall be disseminated to all member SAIs for deliberation. Member SAIs shall express their interest, and determine the leading SAI and participating SAIs of each project (by May 2018).

-- The leading SAI shall draft the research plan together with the participating SAIs (by August 2018).

-- Each research team shall conduct the research and draft the research outcome (before May 2019).

-- The leading SAI shall submit the research outcome to ASOSAI WGEA (before September 2019).