INTOSAI WGEA update

EWGEA Annual Meeting

Baku, Friday 4 October 2024

Nella Virkola (Int. Affairs Planner, SAI Finland)

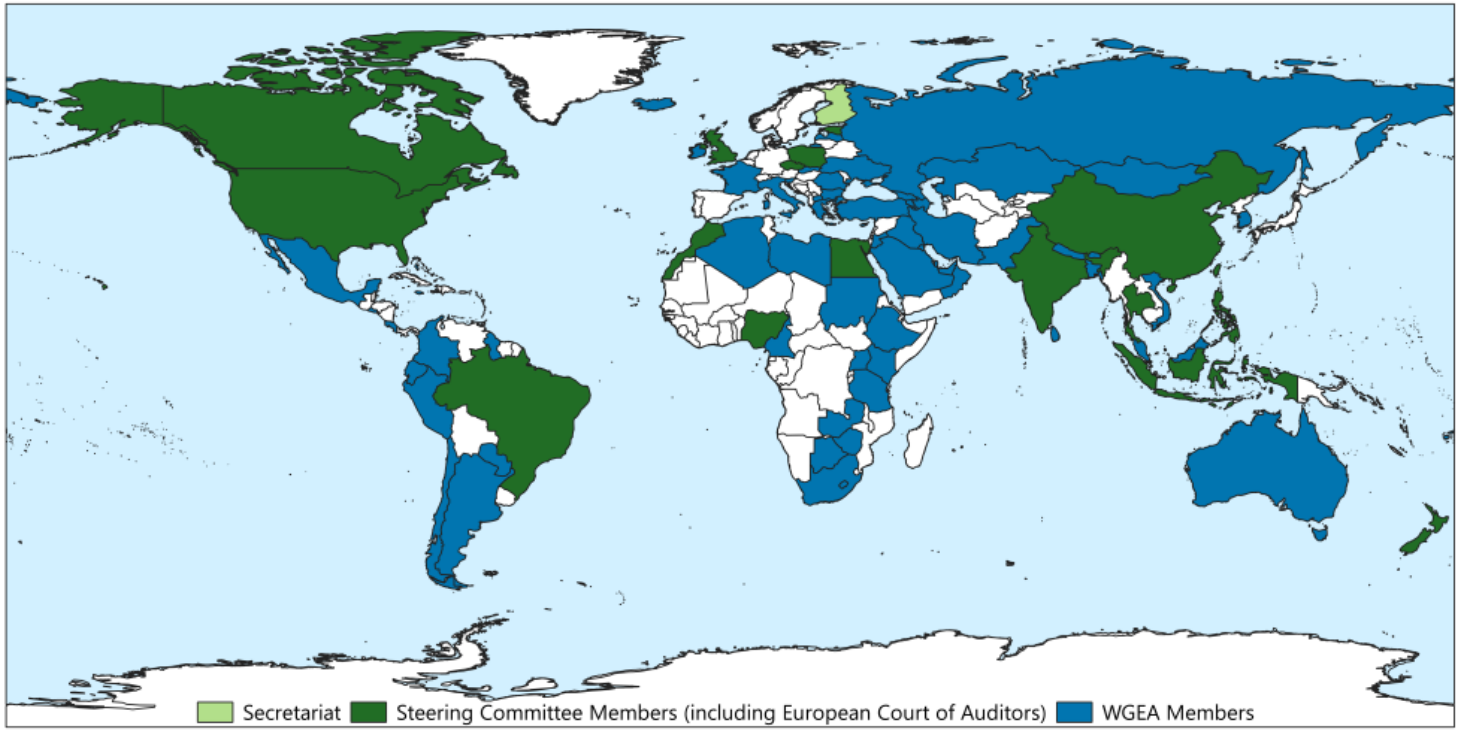
INTOSAI
Working Group
on Environmental
Auditing

INTOSAI WGEA

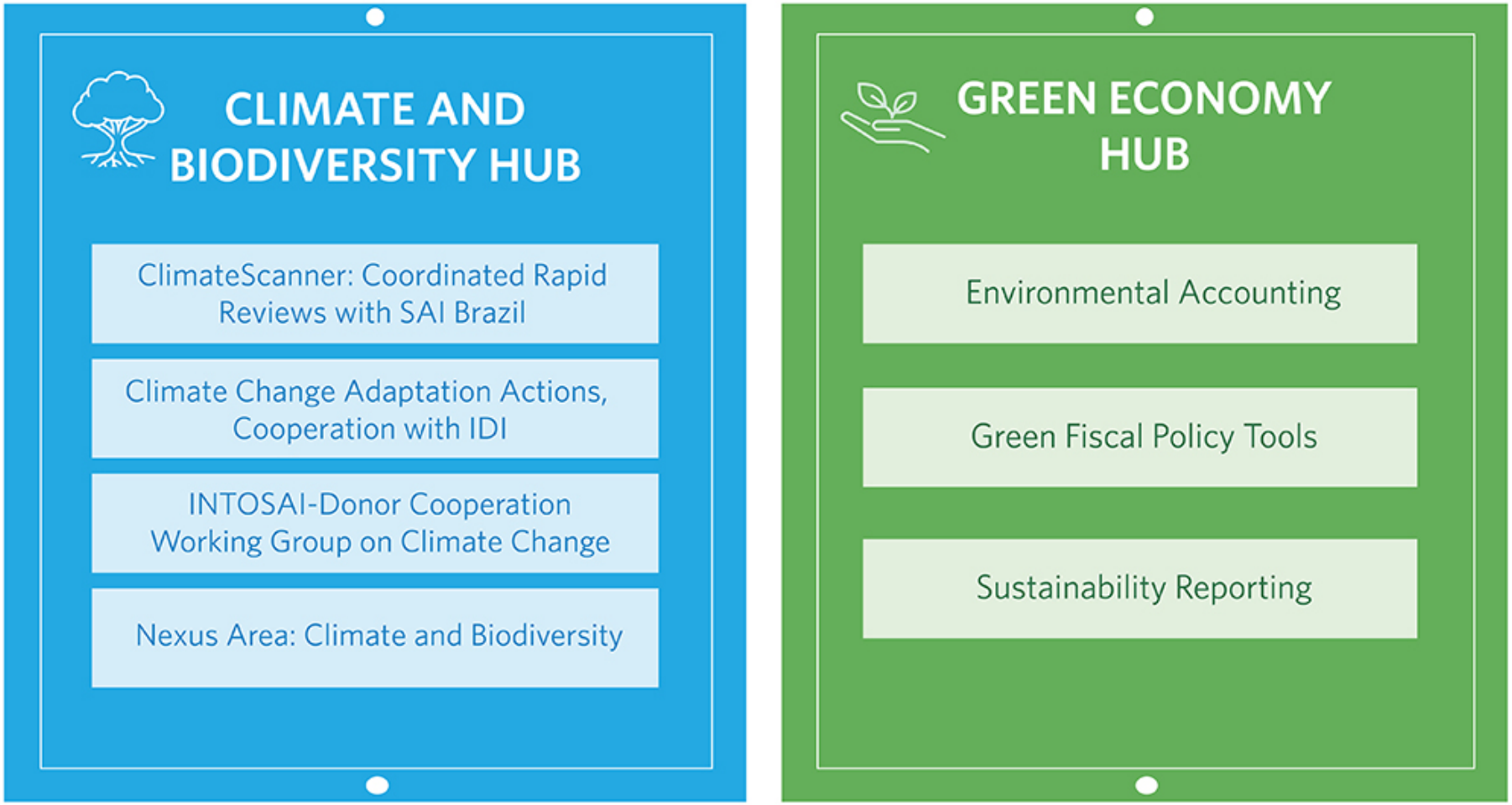
86 Member SAIs

18 Steering Committee SAIs

6 Regional Working Groups



INTOSAI WGEA Work Plan 2023-2025



Rovaniemi 22nd Assembly Key Messages

- Internationally agreed targets are useful tools for auditors
- Holistic view can help break the silos
- Auditors can go beyond electoral cycles
- Indigenous ways of knowing can complement other information
- Green budgeting, environmental accounting, and sustainability reporting are useful points of reference
- Collaborative projects help gaining better understanding of environmental issues and increase practical audit skills

INTOSAI Working Group on Environmental Auditing

ROVANIEMI WGEA ASSEMBLY KEY MESSAGES

22nd INTOSAI WGEA Assembly
22 - 25 January 2024

1) Environmental issues are global and cross national borders, and regional approaches can be helpful in revealing interdependencies. For example, environmental changes in the Arctic have an impact across the globe. Internationally agreed targets and a review of the impacts and spillovers in neighbouring countries are tools that can be used by auditors.

2) SAIs are well-positioned to address environmental issues that concern governments by looking at those issues in a holistic manner and breaking down ministerial silos. For example, addressing climate change and biodiversity together can help tackling multiple crises together and leverage limited resources to maximum effect.

3) SAIs can play the long game when it comes to evaluating government performance on environmental issues. They are well positioned to look at issues in a longer-term manner in terms of outcomes and future generations even when governments are not looking beyond their electoral term. Auditors can go beyond electoral cycles and should carefully consider the timescale against which they make their assessments and recommendations.

4) Indigenous knowledge and indigenous ways of knowing can be a valuable source of information for auditors, stressing the sustainable use of natural resources and intergenerational perspective, which can complement other sources of information. Many SAIs can assess how their governments are engaging with their indigenous communities and peoples. This acts as an example of "leaving no-one behind", of taking all perspectives into account, in the spirit of the 2030 Agenda.

5) Various approaches, such as integrating environmental consideration into national budgets, environmental accounting, and sustainability reporting, provide useful points of references to SAIs. These tools can help highlight the strengths and weaknesses of governments' action or inaction on environmental issues as well as improve SAIs audit methodologies and practices. For example, the field of sustainability reporting is developing fast, and SAIs' collaboration can increase the national understanding of the forms in which sustainability reporting can take place and what is the role of SAIs.

6) Collaborative projects, such as the ClimateScanner and cooperative audit on Climate Change Adaptation Actions, are opportunities to gain a better understanding of environmental issues that countries are facing and how each government is working to address them. They are also valuable in increasing practical audit skills and knowledge on environmental auditing. In return, this increases the SAIs' overall capacity to engage with their work and with their government on key environmental issues. SAIs should take all these benefits into consideration when they are thinking about their engagement in collaborative projects.

22nd INTOSAI WGEA Assembly Seminar Summary published

SAI Maldives invited as the Vice Chair

Upcoming trainings at iCED, India

- **18 -30 Nov:** 12th International Training Programme (ITP) on "Introduction to Environmental Auditing" (INTOSAI WGEA) (Onsite, iCED campus, Jaipur)
- **3 - 7 Feb 2025:** International Workshop on biodiversity with special reference to forest resources (Onsite, iCED campus, Jaipur)

More information on registration: Training and Capacity Building (wgea.org)

Upcoming MOOCs by SAI Estonia

- **4 Nov–1 Dec: Auditing Waste Management (register here to join the course)**
- **Feb–Mar 2025: Introduction to Environmental Auditing in the Public Sector**
- **Sep–Oct 2025: Auditing Water Management**

More information and registration: Training and Capacity Building (wgea.org)

Recent activities

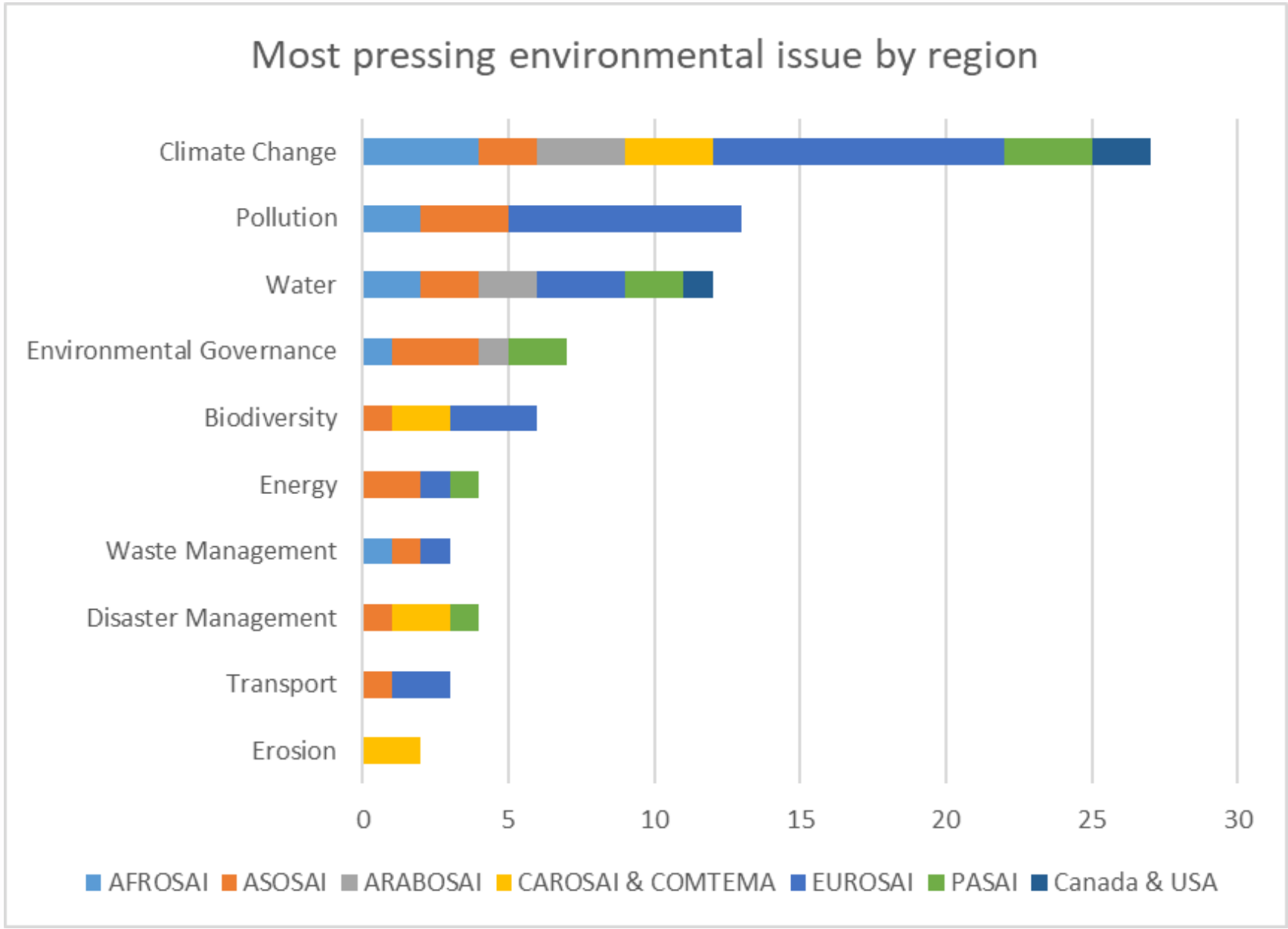
- Newsletters:
  - Latest Greenlines was published in July: greenlines_july_2024.pdf (wgea.org)
  - January Greenlines edition: Recent issue of Greenlines presents a feature story on planetary health (wgea.org)
- Podcast:
  - INTOSAI WGEA launched a podcast in June, which can be found in Youtube and Spotify
  - INTOSAI WGEA Podcast can now be found on Spotify!
- Blogs:
  - Fraud and corruption – food for thought for environmental auditors (wgea.org)
  - Read our recent blogs on new working group members and the INTOSAI WGEA Awards
  - WGEA's blog post by the Finnish Environment Institute
  - Read OECD Policy Analyst Margaux Lelong's blog post on Green Budgeting and how it has a useful perspective for SAIs (wgea.org)
- INTOSAI Journal
  - Submission of an article on the WGEA's experience on climate audits and the 11th survey results to Q4 2024 issue of the INTOSAI Journal
- Webinars:
  - Watch webinar on PEFA and PEFA Climate (wgea.org)
  - Webinar on Auditing Green Fiscal Policy Tools (wgea.org)

Upcoming: 11th INTOSAI WGEA Survey

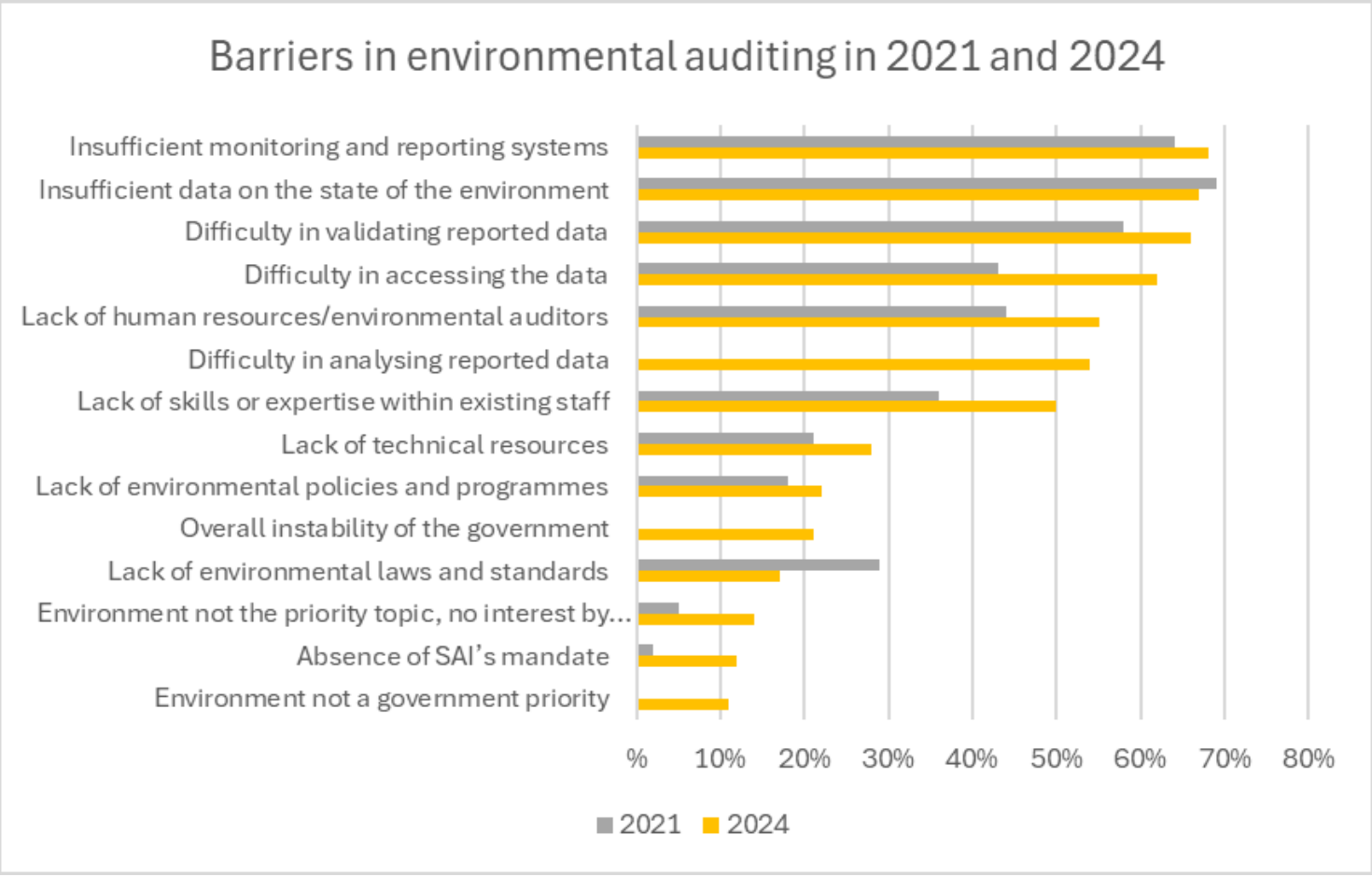
INTOSAI WGEA 11th Survey

Estimated to be published in October 2024

- Surveys conducted triennially since early 1990s
- Latest set-ups, practices and trends in environmental auditing, in addition to knowledge on audit substance and cooperation
- Data for the survey gathered in March 2024, covers the period between 2021-2023
- Response share of EUROSAI was 68% (34 SAIs out of 50)


Most pressing environmental issue by region
Climate Change
Pollution
Water
Environmental Governance
Biodiversity
Energy
Waste Management
Disaster Management
Transport
Erosion
0
5
10
15
20
25
30
AFROSAI
ASOSAI
ARABOSAI
CAROSAI & COMTEMA
EUROSAI
PASAI
Canada & USA

Barriers in environmental auditing



- Central barriers in EUROSAI's context:
  1) Insufficient monitoring and reporting systems
  2) Difficulty in validating reported data
  3) Insufficient data on the state of the environment
  4) Difficulty in accessing the data

Environmental topics SAIs plan to audit 2024-2026

What SAIs plan to audit 2024-2026: TOP TEN	Comparison to 10th survey
1. Climate change adaptation	→
2. Climate change mitigation	↑
3. Protected areas and natural parks	↓
4. Drinking water: quality and supply	→
5. Renewable energy	↑
6. Water quantity management/management of watersheds	↑
7. Agriculture	↓
8. Forestry and timber resources	↓
9. Energy efficiency	↑
10. Domestic environmental funds and subsidies	↑

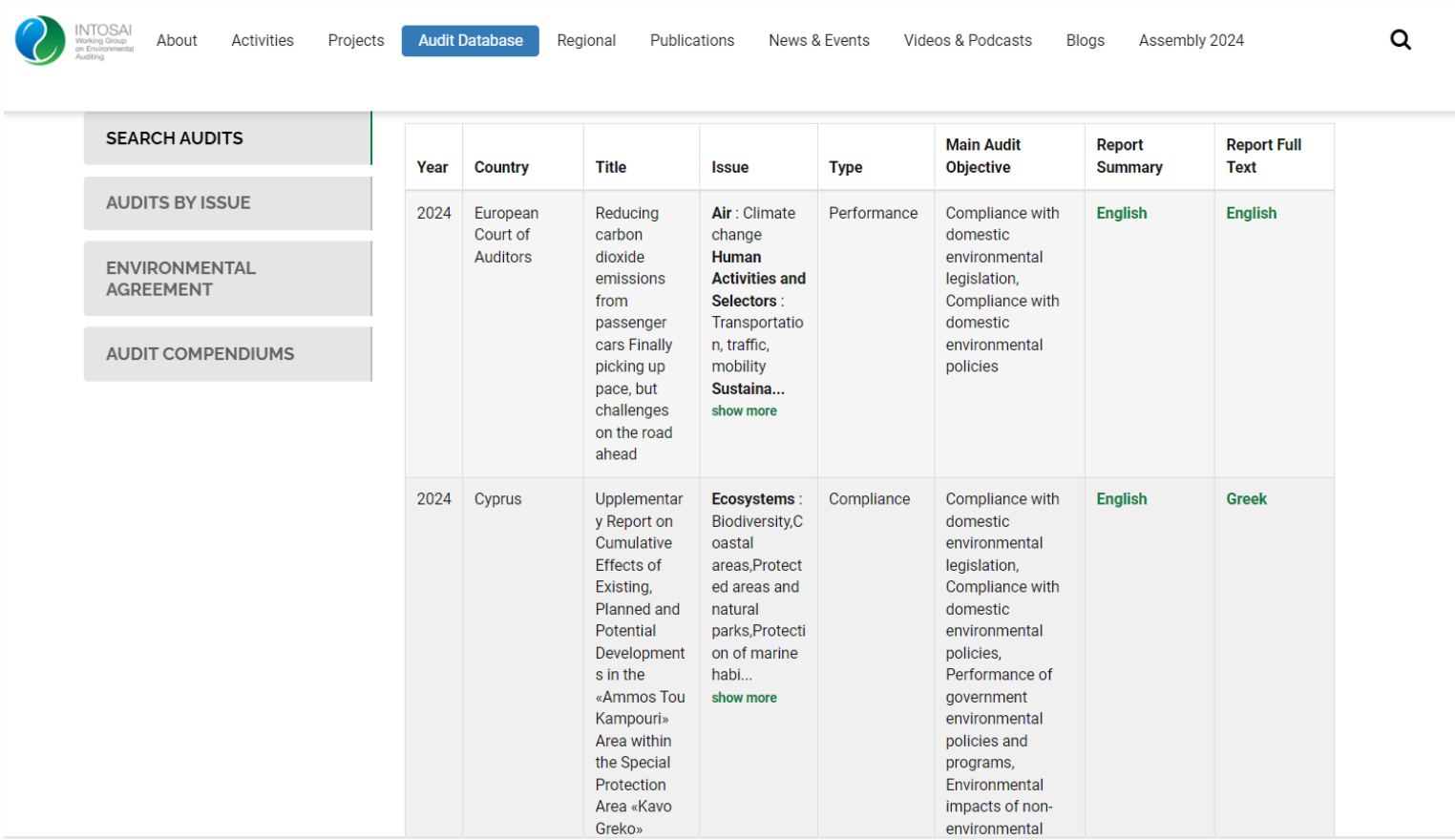
Cooperation takes many forms

- Over 80 % of SAIs have exchanged audit information with peers
- 2/3 of SAIs have participated in cooperative audit
- Assemblies, guidance documents and wgea.org are most popular WGEA products

Audit database

- Please submit your environmental audits to the audit database!

[Audit Database (wgea.org)]



WGEA resources: https://wgea.org/

- Guidance and studies: Studies & Guidelines (wgea.org)
- Training: Training and Capacity Building (wgea.org)
- Meetings and events: News & Events (wgea.org)
- Work Plan projects: Projects (wgea.org)

Thank you!

www.wgea.org

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