



INTOSAI WGEA: Activities and future plans

SAI20 Seminar 17 June 2022

Dr. Vivi Niemenmaa



INTOSAI
Working Group
on Environmental
Auditing

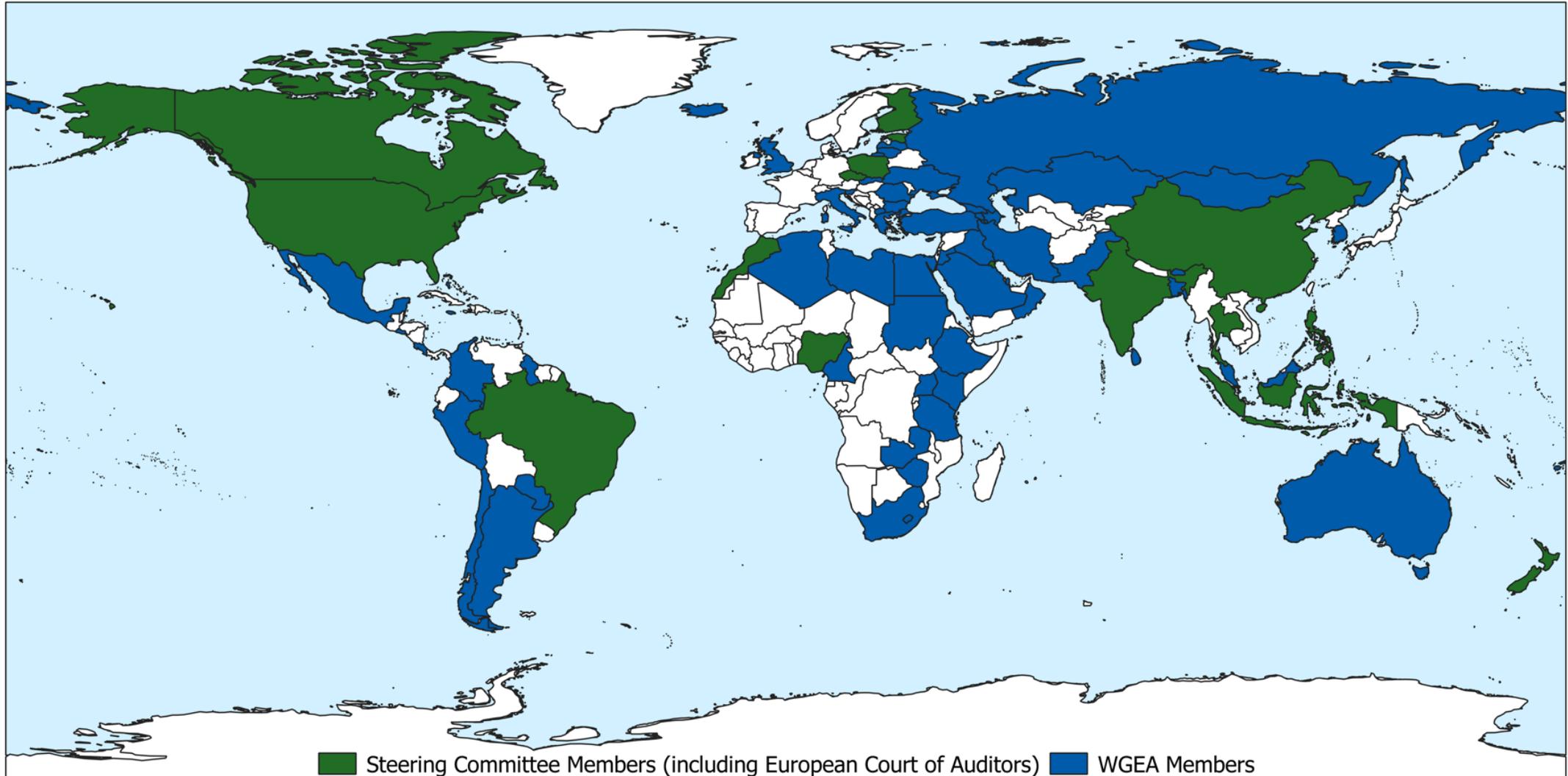


INTOSAI

Working Group on
Environmental Auditing

Innovative environmental auditing since 1992

Currently 82 Member SAIs



Six Regional Working Groups

- AFROSAI (Nigeria)
- ARABOSAI (Kuwait)
- ASOSAI (China)
- EUROSAI (Poland)
- COMTEMA (Brazil)
- PASAI (New Zealand)

VISION

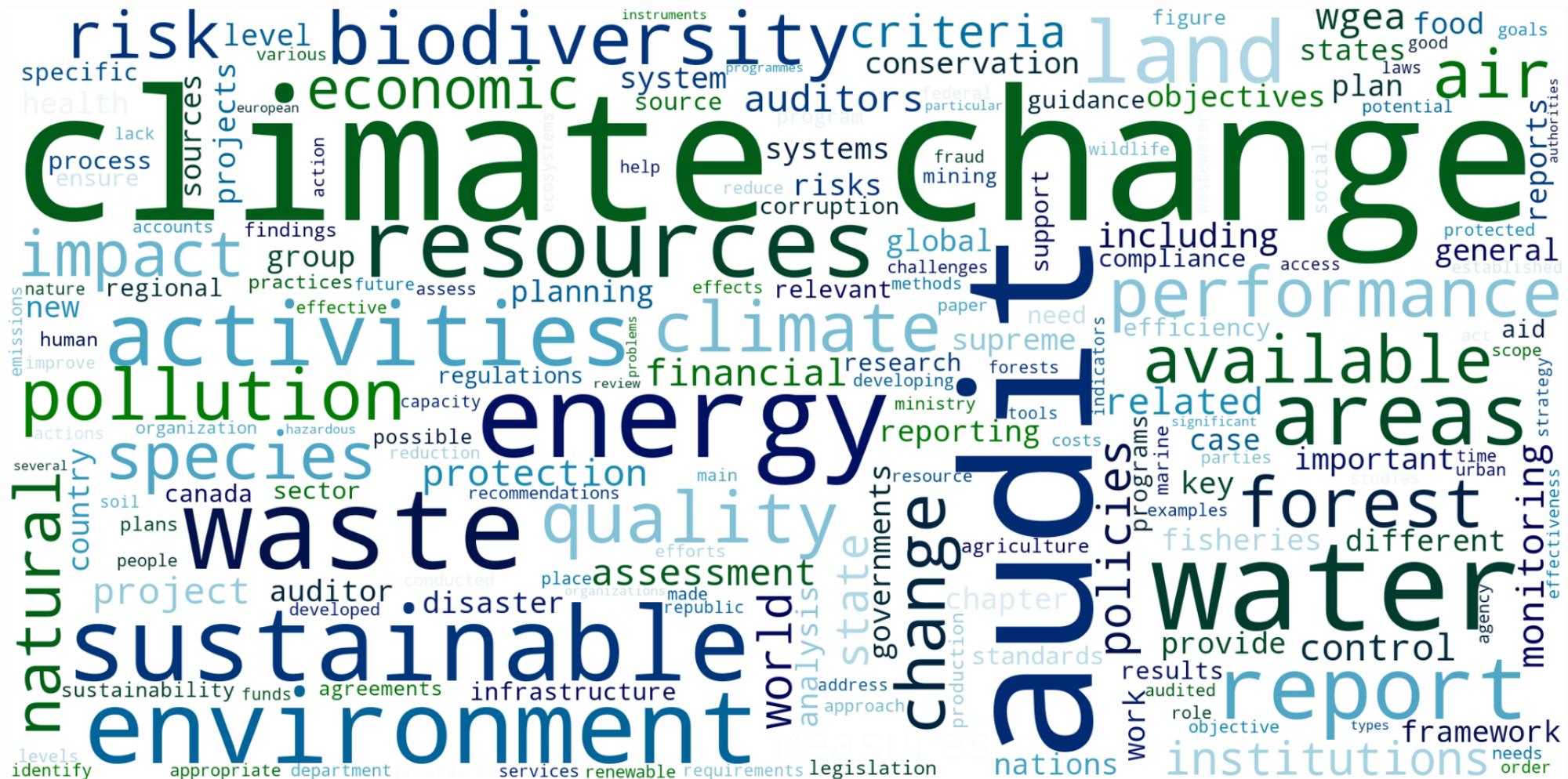
**For a common sustainable future
– innovative environmental auditing**

KEY GOALS:

Increase the expertise in environmental auditing globally

Enhance environmental governance with high-quality contribution and visibility

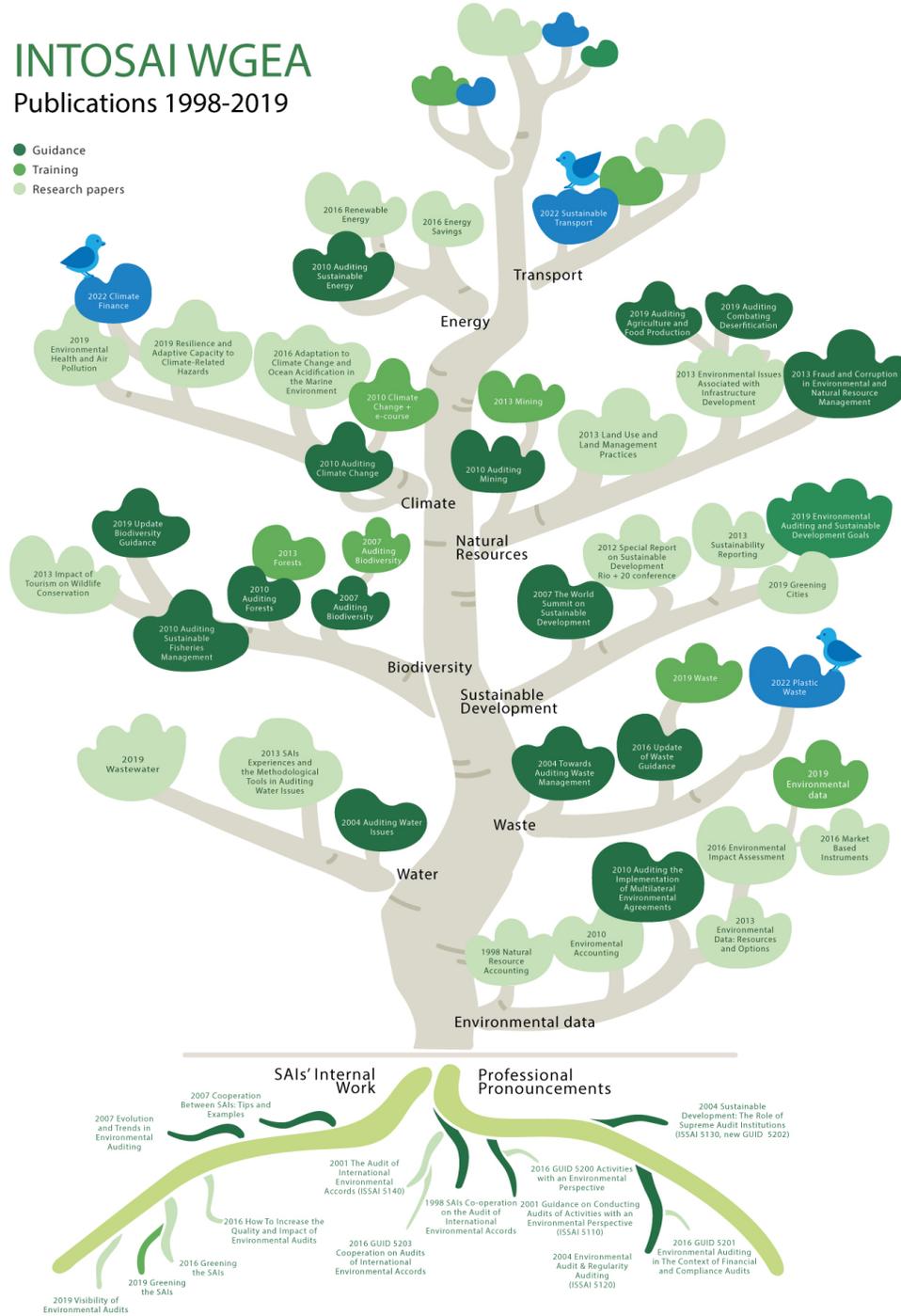
Between 1998 and 2019, INTOSAI WGEA has published over 50 guidance documents, research papers and training materials



INTOSAI WGEA

Publications 1998-2019

- Guidance
- Training
- Research papers



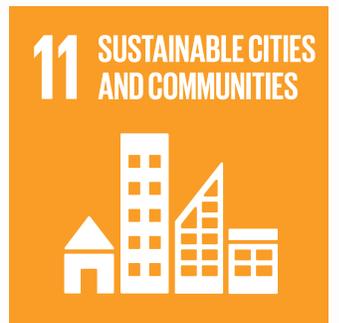
WGGEA Activities in 2020-2022

Thematic Work Packages

Plastic waste (SAI India)

International climate finance (SAI USA)

Sustainable transport (Indonesia, China & Thailand)



Summing up the work in the context of the SDGs (Canada)

SUSTAINABLE DEVELOPMENT GOALS



Special attention to:

- Policy coherence
- Multistakeholder cooperation

Seminar summaries and practice sharing materials

Policy coherence and sustainability transition – inspiration for auditors and evaluators



INTOSAI
Working Group
on Environmental
Auditing

INTOSAI WGEA SEMINAR SUMMARIES
1/2021

Circular Economy for public sector auditors and Supreme Audit Institutions



INTOSAI
Working Group
on Environmental
Auditing

INTOSAI WGEA SEMINAR SUMMARIES
2/2021



Experience Sharing Material on
Citizen Participatory Audit (CPA)
in the Context of Environmental Auditing





New INTOSAI WGEA blog series



- First blog on the environmental costs of armed conflicts:
<https://wgea.org/blogs/the-environmental-costs-of-armed-conflicts/>

INTOSAI WGEA 30 years in a nutshell

INTRODUCING THE INTOSAI WORKING GROUP ON ENVIRONMENTAL AUDITING

INTOSAI
Working Group on Environmental Auditing

What is the INTOSAI WGEA?
The International Organization of Supreme Audit Institutions (INTOSAI) operates as an international umbrella organisation for national Supreme Audit Institutions, which are usually called Audit Offices or Courts of Auditors. Supreme Audit Institutions act as independent government external auditors. They support accountability, wise public spending, and good governance.

30 **INTOSAI**
Working Group on Environmental Auditing
Innovative environmental auditing since 1992

The INTOSAI Working Group on Environmental Auditing (WGEA) supports Supreme Audit Institutions in their audit activities in the environmental and climate policy fields. The purpose of the INTOSAI WGEA is to support environmental auditing globally by providing guidance and training, developing audit methodology, and providing a platform for experience sharing. The INTOSAI WGEA started as a small group of 12 countries, but it has since grown to be the largest INTOSAI working group with 81 member Supreme Audit Institutions globally. The INTOSAI WGEA also has six [regional Working Groups](#).

The INTOSAI WGEA was founded in 1992 at the time of the Rio Earth Summit. In 2022, the INTOSAI WGEA is celebrating thirty years of innovative environmental auditing for a common sustainable future.

● Steering Committee Members (Including European Court of Auditors) ● WGEA members

Cooperation Between the INTOSAI WGEA and United Nations Environment Programme

INTOSAI WGEA collaborates with international organisations to seek their expertise and to distribute key messages of environmental auditors worldwide. The INTOSAI WGEA has cooperated for many years with the United Nations Environment Programme (UNEP) around key environmental issues. In addition, Supreme Audit Institutions have used Multilateral Environmental Agreements as global benchmarks and as a source of audit criteria.



<https://www.youtube.com/watch?v=qvvpUqpeb90>

Preparation of the longer-term strategy and Work Plan 2023-2025

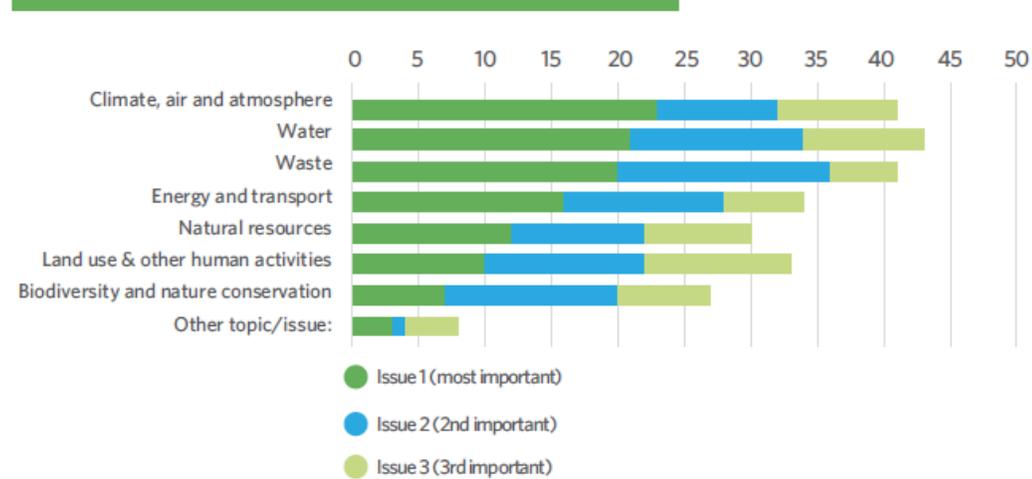
Input from the 10th global survey

Audits after the pandemic

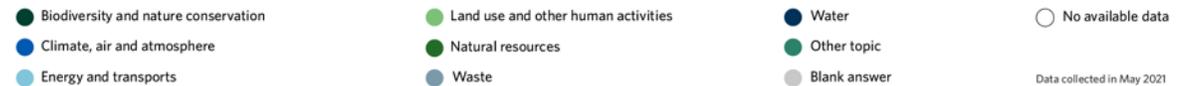
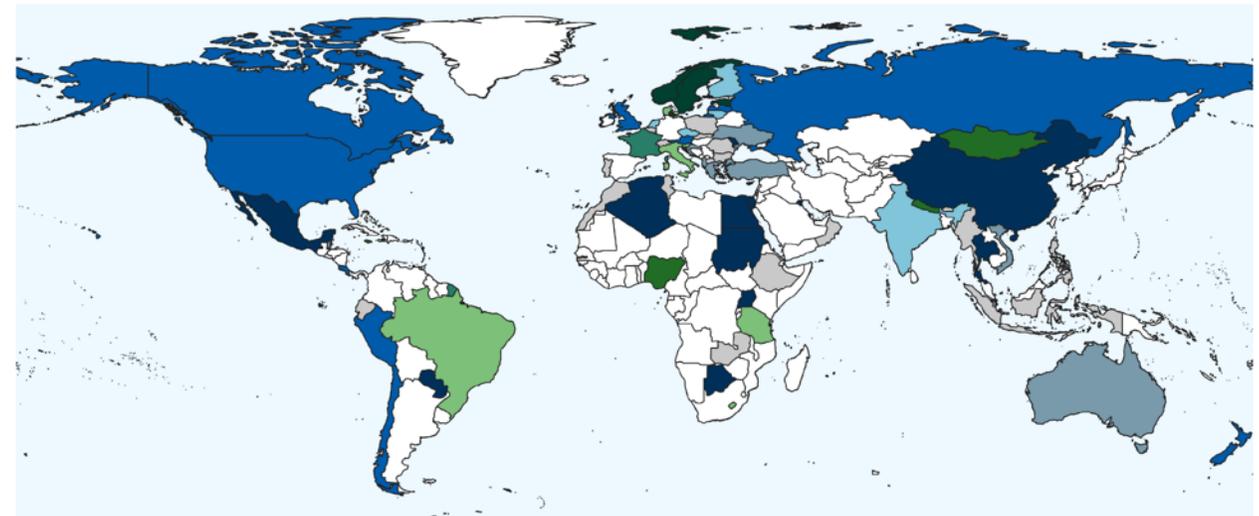
- On-site visits and physical observations important in environmental auditing
- Audits on large recovery funds
- Increasing understanding on the importance of biodiversity to human health

Environmental issues related to climate, air and atmosphere were considered most important

Three most important environmental issues facing your country



The most important environmental issue facing countries

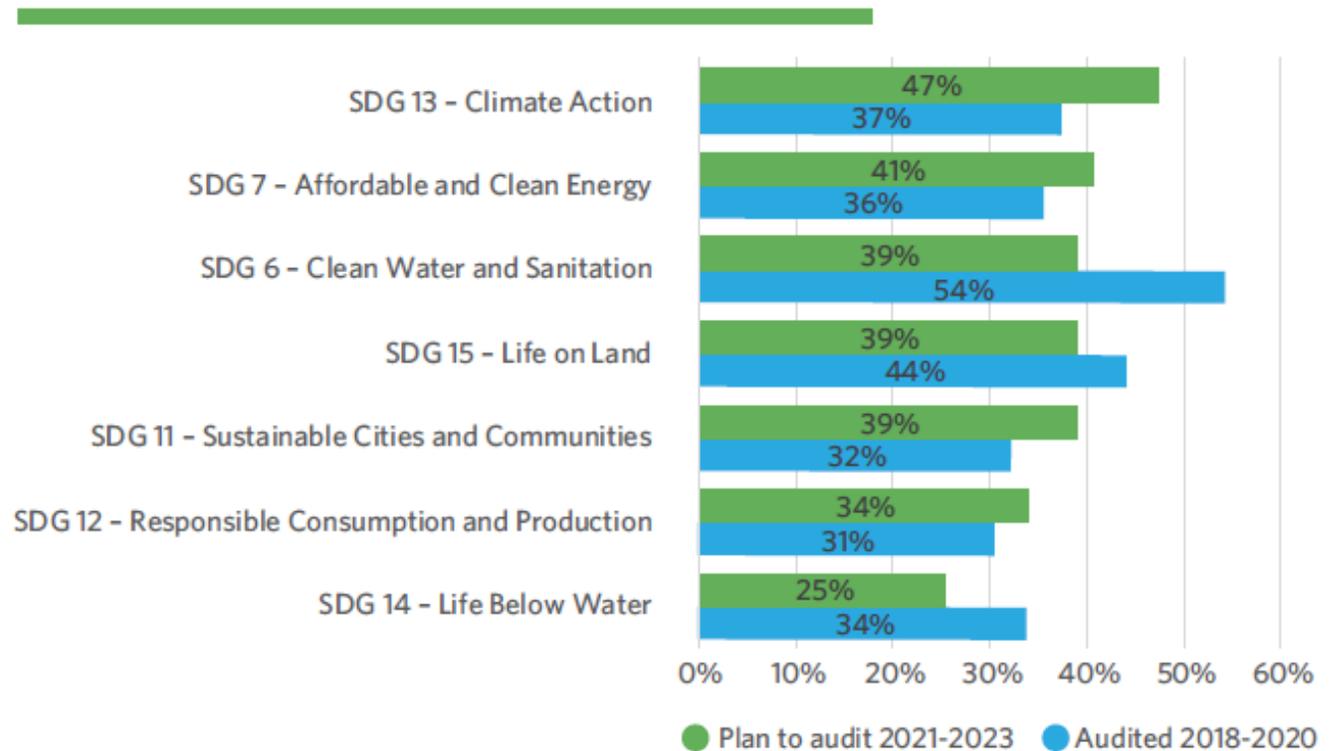


Top ten audit topics in 2021-2023	Number of SAIs
Climate change adaptation	28
Protected areas and natural parks	24
Forestry and timber resources	23
Drinking water: quality and supply	23
Agriculture	21
Climate change mitigation	21
Municipal, solid and non-hazardous waste	19
Municipal hazardous waste	19
Environmental taxes, charges, fees, levies, deposit-refund systems	19
Circular economy	19

SDG13 on climate to replace SDG6 on water as most popular environmental SDG

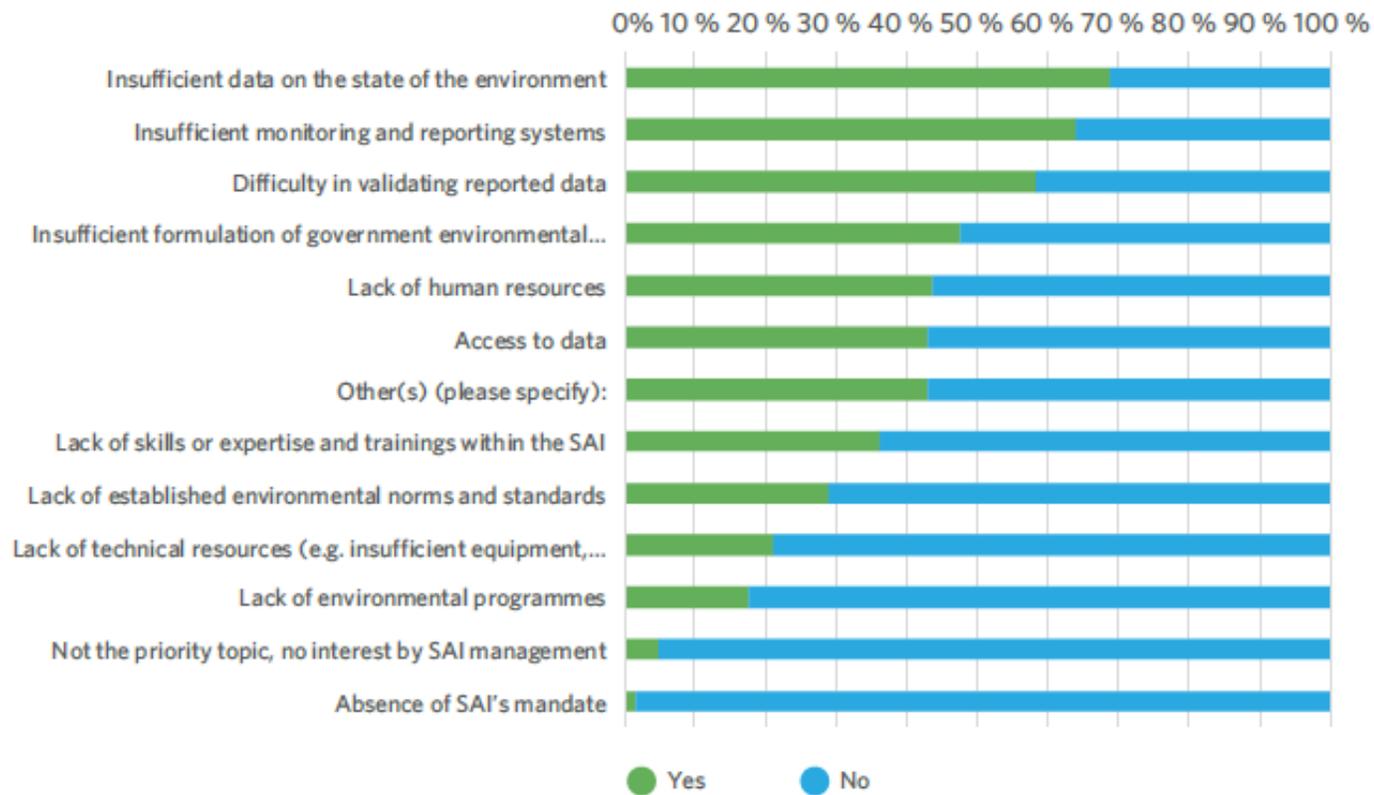


Which environment-related SDG SAs have audited and plan to audit



Data issues are the biggest barriers in environmental auditing

Which of the following barriers did your SAI experience in executing environmental audits during 2018-2020?



Insufficient data, insufficient monitoring and reporting systems and difficulty in validating reported data considered bigger barriers than lack of human resources

Input from stakeholder discussion round

Key messages from 18 stakeholder interviews

- Major risks climate change and biodiversity loss
- Need to pay attention to the nexus-areas and policy coherence, system thinking, interconnected nature of problems
- Efficiency losses concerning subsidies for fossil fuels and other environmentally harmful subsidies
- Interconnected nature of the SDGs, risks arising outside the framework

Topics for the next Work Plan 2023-2025

Climate hub

- Collaborative audits
 - IDI initiative on adaptation
 - SAI Brazil initiative "Climate Scanner": rapid reviews on climate governance
- Nexus area biodiversity and climate, system thinking

Green economy hub

- Environmental accounting
- Green fiscal policy tools
- Sustainability reporting

Next events



Raising Resilience

21st INTOSAI WGEA Assembly
4-6 July 2022



INTOSAI
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Auditing

HLPF side event 15 July 2022

- INTOSAI Secretariat, IDI and INTOSAI WGEA will organize a side event to discuss SAIs' key messages
- INTOSAI WGEA is responsible for the SDG14 (SAI USA), SDG15 (SAI Brazil) and policy coherence (Secretariat & SAI Canada)
- Bulletin on WGEA and SAI action (based on the audit database) on SDG 14 and SDG 15 will be published

Audit database: ongoing update

SAIs can feed in their environmental audits directly into the database:

<https://wgea.org/news-events/the-intosai-wgea-database-is-now-flexibly-available-for-audit-updates/>

Contact:



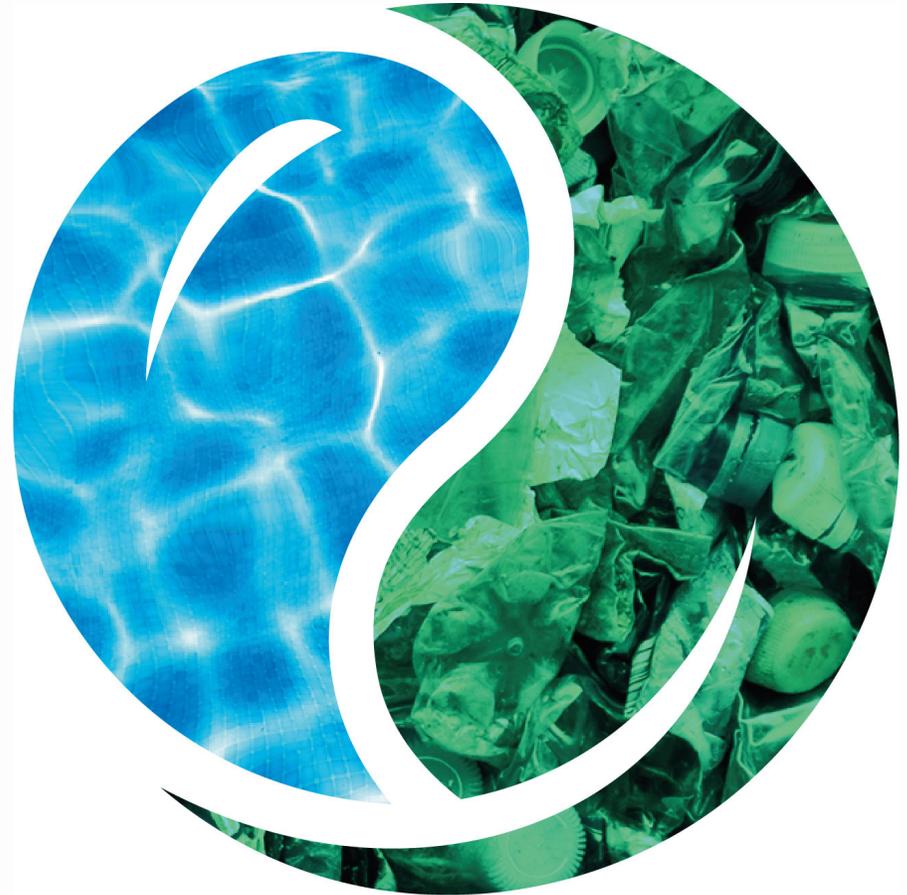
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Thank
you!

