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INTOSAI  
Working Group  
on Environmental  
Auditing

# Work Plan 2023-2025

Audit Support Under Two Thematic Hubs:  
Climate & Biodiversity and Green  
Economy



# Index

1	Introduction.....	3
2	Structure of the Work Plan.....	3
3	Climate and Biodiversity Hub .....	4
	3.1 ClimateScanner - SAI Brazil Initiative on Coordinated Rapid Reviews.....	5
	3.2 IDI Initiative - Collaborative Audit on Climate Change Adaptation Actions .....	5
	3.3 INTOSAI-Donor Cooperation Working Group on Climate Change.....	6
	3.4 Nexus Area: Biodiversity and Climate.....	7
4	Green Economy Hub.....	8
	4.1 Environmental Accounting .....	8
	4.2 Green Fiscal Policy Tools .....	9
	4.3 Sustainability Reporting.....	11
5	Environmental GUIDs under the INTOSAI Framework of Professional Pronouncements...	12
6	Meetings and Training.....	12
7	Communication .....	14
8	WGEA Regions .....	15
	Annex 1: WGEA Work Plan Links to the INTOSAI Strategic Plan.....	16

## 1. Introduction

This Work Plan defines the main projects of the INTOSAI Working Group on Environmental Auditing (WGEA) for the years 2023-2025. On top of the Work Plan projects, it is possible that the WGEA will carry out some ad hoc actions related to the topical global events.

The Work Plan has been prepared in parallel with the [WGEA Strategy 2023-2030](#), which provides overall guiding principles for the way the WGEA works. Thus, this Work Plan adopts the principles of the strategy, such as organising the activities under hubs, and providing support to both newcomers and more experienced SAIs and auditors. The Work Plan provides suggestions for how to implement the strategy in selected projects.

The WGEA Strategy analyses WGEA activities from the perspective of the SDGs. This work plan contributes to the achievement of the SDGs by concentrating on selected environmental SDGs (especially SDGs 13 on climate and SDGs 14 and 15 on biodiversity, and other interlinked SDGs such as SDG 7 on energy) as well as the policy coherence between them.

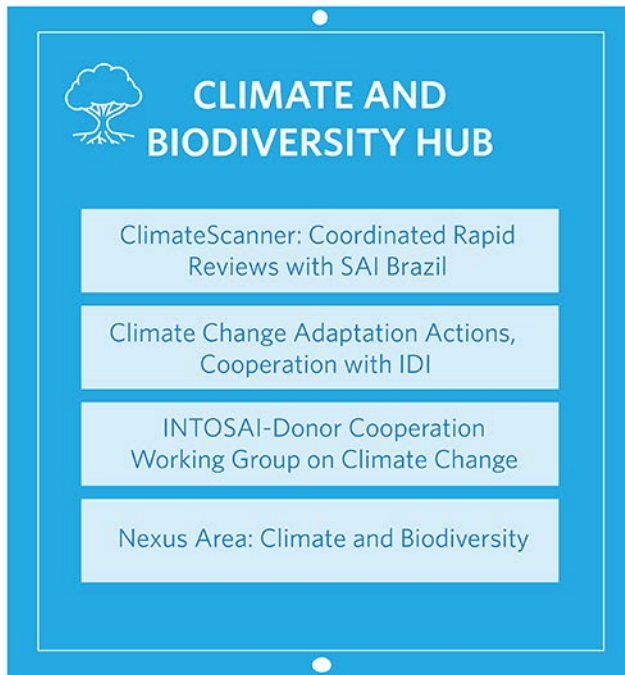
Moreover, in the spirit of the “leave no-one behind” and “whole-of-society” approaches and Agenda 2030, projects are encouraged to explore possibilities of integrating citizens perspectives, such as citizen participatory audit, into their activities.

The input for the Work Plan has been mainly received from following sources:

- WGEA Member Survey in 2020
- Stakeholder discussion round in 2021
- 10<sup>th</sup> WGEA [survey](#) conducted in 2021
- Steering Committee meeting future workshops in September 2021

## 2. Structure of the Work Plan

The Work Plan 2023-2025 focuses on two overall themes which act as hubs. Even though the specific projects are collected under these two thematic hubs, they are not meant to work in isolation. Rather, the aim is to enhance the discussion both inside these hubs as well as between them throughout the Work Plan period.



Key principles of the Work Plan 2023-2025 are:

- Versatile support to various kinds of SAIs
- Innovativeness
- Careful selection of products that will be as useful as possible for the two key audiences: 1) SAIs and auditors and 2) stakeholders.

### 3. Climate and Biodiversity Hub

Climate change is a fundamental challenge to the environment and world economy as well as public sector budgets. As there is an increasing need for urgent action, it is important that the adopted policies, measures, and funding are effective, and this is where the SAIs can play an important role.

Climate is also the topic that WGEA member SAIs have expressed the most interest in from recent surveys. In the WGEA member survey conducted in 2020, it was the second most popular topic for future action, right after sustainable development. In the 2021 global WGEA survey, climate change adaptation was the most popular audit topic for SAIs in next few years, as was the 13 SDG on climate action.

Over ten years ago in 2010, the INTOSAI WGEA published a global collaborative audit on climate change. Whereas the coordinated audits have usually taken place at the WGEA regions, this was the first global cooperative action. Ever since, there has been an increasing call for new global collaborative audit. The 2023-2025 work plan answers this with two joint projects. In addition, there is a more conceptual project that considers the interlinkages between climate and biodiversity and methodological development around systems thinking.

### 3.1 ClimateScanner - SAI Brazil Initiative on Coordinated Rapid Reviews

The ClimateScanner is a SAI Brazil led initiative on Coordinated Rapid Reviews, which is connected to the Brazil’s INTOSAI Chairmanship from the INCOSAI 2022 onwards. The project aims to develop and disseminate an innovative rapid review method for analysing climate governance and communicating results, and afterwards carry it out as a global joint work with SAIs around the globe. The design of the ClimateScanner draws on experience from assessment tools SAI Brazil has developed or adapted previously, such as IN-DIMAPA, Governance Assessment Gauge & SDG Radar and DFOG Analysis, but might also benefit from collaboration with other SAIs. The actual usage of the ClimateScanner would entail assessments at the national level as well as a global view, providing valuable information for international stakeholders as well as for future in-depth work in national jurisdictions by SAIs themselves.

The initiative is carried out as joint project, where the role of the WGEA is to provide expertise on climate change and WGEA and SAI activities on the topic, as well as the connections to the global climate organisations and networks.

<b>Lead</b>	<b>SAI Brazil – INTOSAI WGEA</b>
<b>Executive group</b>	<b>SAIs of Canada, Chile, Colombia, European Court of Auditors, Finland, India, Indonesia, Kenya, Maldives, Morocco, New Zealand, Philippines, Slovakia, Thailand, UK, and USA</b>
<b>Regional Coordination</b>	<b>SAI New Zealand for PASAI</b>
<b>Key outcomes</b>	<ul style="list-style-type: none"> <li>• <b>ClimateScanner methodology</b></li> <li>• <b>Individual reviews</b></li> <li>• <b>Global summary</b></li> <li>• <b>Methodological support for tool application</b></li> <li>• <b>Input for future work on climate change</b></li> </ul>

### 3.2 IDI Initiative - Collaborative Audit on Climate Change Adaptation Actions

The Collaborative Audit on Climate Change Adaptation Actions (CCAA) is the project coordinated by the INTOSAI Development Initiative (IDI) in collaboration with the INTOSAI WGEA other key stakeholders. Based on the INTOSAI WGEA survey results, where adaptation was the most popular audit topic among the SAIs in the next few years, the WGEA suggested scoping the cooperative audit around climate change adaptation actions. Recently, the IPCC sixth assessment report (Working Group II) has noted that the window for climate change adaptation is "rapidly closing", threatening human and natural systems.

While this initiative serves all types of SAIs, from the WGEA perspective, the partnership particularly fulfils the INTOSAI WGEA strategy requirement of providing hands-on support for SAIs that have no prior experience in environmental auditing or who for other reasons need strong support. IDI with its highly developed cooperative audit support model provides an excellent model for facilitating integrated education and audit support for SAIs with diverse capacities and local context. The role of the INTOSAI WGEA in the partnership is to bring the six regional WGEA groups in, provide expertise, the global network of environmental auditors as well as climate stakeholders, and references to the WGEA work that has already been conducted on the topic.

<b>Lead</b>	<b>IDI – INTOSAI WGEA</b>
<b>WGEA Steering Committee participants</b>	<b>Canada, China, Indonesia, Maldives, New Zealand, Thailand, and USA</b>
<b>Regional coordination</b>	<b>SAI China for ASOSAI, SAI New Zealand for PASAI</b>
<b>Key outcomes</b>	<ul style="list-style-type: none"> <li>• <b>High quality, high impact audits issued as per legal mandates</b></li> <li>• <b>An online integrated professional education and audit support platform</b></li> <li>• <b>Professional staff capacity development among participating SAIs</b></li> <li>• <b>Quality assurance reviews to ensure audit quality</b></li> <li>• <b>Stakeholder coalitions for facilitating audit impact</b></li> <li>• <b>Increased capacity of the WGEA to take beginner SAI needs into account</b></li> </ul>

### 3.3 INTOSAI-Donor Cooperation Working Group on Climate Change

The INTOSAI-Donor Cooperation (IDC) is a strategic partnership between INTOSAI and donors that work to scale up support to SAIs. The IDC Strategy includes goals on supporting SAI-led support and efforts on evaluation implementation of SDGs. This includes members providing financial and technical capacity building to SAIs. Following the pandemics, the IDC Steering Committee recognised a need to help SAIs become more responsive to global trends and development and established working groups on Climate Change and Technology. The Climate Change Working group’s objectives are to scale up support on climate change audits, helping to secure peer-to-peer support. It is an important principle for the working group to harmonise its activities with the INTOSAI WGEA and not to duplicate activities.

Therefore, the IDC Working Group work together with the INTOSAI WGEA to support their objectives, including other activities in the climate hub. The group is coordinated by IDI Global Foundations Unit (GFU) and will report to the IDC Steering Committee but also to the INTOSAI WGEA Steering Committee. The work of the group includes identifying opportunities for support to SAIs wishing to build technical capacities, in addition to providing technical expertise. The group can also provide training to the INTOSAI WGEA members, through the IDI Global Foundations Unit.

Both projects conducted in collaboration with IDI could also support the twinning-type of mentoring collaboration, where SAIs doing their first environmental audit could seek support from a more experienced SAI. This is planned to take the format of a pilot project. Any future actions could be built based on experiences gained in the pilot. The willingness to act as a mentor or seek mentoring will be inquired in the WGEA project survey in 2023.

<b>Lead</b>	<b>IDI GFU</b>
<b>Project group</b>	<b>IDC Working Group and INTOSAI WGEA Secretariat</b>
<b>Key outcomes</b>	<ul style="list-style-type: none"> <li>• <b>SAIs trained on donor engagement (in relation to environmental audits)</b></li> <li>• <b>Expertise support in INTOSAI WGEA projects</b></li> <li>• <b>Scaled up support to climate change and related audits</b></li> <li>• <b>Meeting points between donors and SAIs</b></li> </ul>

### 3.4 Nexus Area: Biodiversity and Climate

During 2020-2022, one of the WGEA focus areas was policy coherence and multi-stakeholder engagement, as well as interlinkages between the thematic focus areas (plastic waste, climate finance and sustainable transport), in the context of the dynamic relationship between the SDGs. The importance of policy coherence was reinforced in the stakeholder discussions, as one of the key outcomes was the need to scrutinize the nexus areas between various topics. From the methodology perspective, there was a strong urge to move towards systems thinking.

Under the 2020-2022 Work Plan, the Work Package concentrating on policy coherence also tested a cross-impact tool among the environmental SDGs and found that the most connected SDGs are SDG 13 on climate and SDG 15 on Life on land. In 2023-2025, the WGEA work with policy coherence will continue with more focus in this nexus area between biodiversity and climate change.

Climate change and biodiversity have been named as twin-crises, and it has become increasingly evident that climate change and biodiversity are interrelated. Climate change is expected to be the main driver of biodiversity loss by the end of the century, and it is expected to cause significant disturbances to ecosystems. It has already altered ecosystems, species loss, and increased diseases. This threatens the economy, food security, medicine availability, water quality, and more. The climate and biodiversity nexus is therefore an area of increasing interest where additional support and guidance would be beneficial for both newcomers and more experienced SAIs and auditors.

At the same time, biodiversity loss can further accelerate climate change and undermines nature's ability to regulate greenhouse gas emissions and protect against extreme weather events. On the other hand, mitigating climate change can help to conserve biodiversity, while protecting biodiversity and/or reversing biodiversity loss can help to mitigate climate change. Nature-based solutions, such as conserving or restoring habitats can remove carbon dioxide from the atmosphere, thus helping to address climate change by storing carbon. Addressing this nexus will require coordinated, global efforts as well as national and local action.

Although there are policies and international regimes that address climate change and biodiversity, there is a lack of policies that address these issues simultaneously. Many countries have made commitments nationally and internationally and allocated funding to these issues. Performance audit can help determine if countries are meeting these commitments and support continual improvement. Therefore, it is important that future audit criteria on these issues are designed in a way that does not exclude climate change or biodiversity but understands the fundamental interconnections between these crises.

This project aims to increase awareness and understanding of the interconnectedness of biodiversity and climate change among SAIs and the key stakeholders from the international organisations ranging from the UN to regional NGOs. The key outputs include a literature review on nexus area, a webinar and brief video presentations. The key publication will also include an elaborated list of criteria, tested in different types of environmental contexts. These criteria would help auditors to consider in an audit on climate change also the impacts of climate measures on the biodiversity. The main methodological development will be connected to **systems change**. A systems approach also enables integrating besides climate and biodiversity further areas into consideration, such as water or soils.

<b>Lead</b>	SAI Canada
<b>Project group</b>	SAIs of Czech Republic, Egypt, Estonia, Finland, Maldives, and Morocco
<b>Main goal</b>	Enhanced awareness and understanding of the environmental auditors, SAIs and other key stakeholders (UN Programmes, NGOs) on the interconnectedness of biodiversity and climate change
<b>Key outputs</b>	<ul style="list-style-type: none"> <li>• Literature review on the nexus area: biodiversity and climate</li> <li>• Research report on nexus dynamics from SDGs perspective, inc. i.e.             <ul style="list-style-type: none"> <li>○ Background nexus information</li> <li>○ Links with other WGEA work</li> <li>○ Systems thinking and policy coherence</li> <li>○ List of audit criteria and questions</li> <li>○ Case studies of audits with climate and biodiversity aspects</li> <li>○ Available tools (e.g., GIS, climate scanner)</li> <li>○ Relevant sources of information (country report and relevant past audits, UN reports, NGOs reports, data)</li> </ul> </li> <li>• Webinar with an expert panel in the nexus area of biodiversity and climate</li> </ul>

## 4. Green Economy Hub

According to the UN Environment Programme (UNEP), a green economy is defined as low carbon, resource efficient and socially inclusive. In a green economy, growth in employment and income are driven by public and private investment into such economic activities, infrastructure and assets that allow reduced carbon emissions and pollution, enhanced energy and resource efficiency, and prevention of the loss of biodiversity and ecosystem services.

Under the green economy hub, the INTOSAI WGEA attempts to increase awareness of the economic impacts of environmental issues and their implications to public sector budgets.

### 4.1 Environmental Accounting

The INTOSAI WGEA has worked earlier with natural resource and environmental accounting, but as the field is developing, there is a need to update that work. In 20 years, natural capital accounting has taken major steps forward. The official international framework for natural capital accounting, *The System of Environmental Economic Accounting (SEEA)*, was adopted by the United Nations Statistical Commission in 2010. The INTOSAI WGEA discussed SEEA in its publication *Environmental Accounting: Current Status and Options for SAIs* (2010). SEEA has developed significantly, and it would be beneficial to update WGEA work on environmental accounting related issues. On top of that, a new innovative component of natural capital accounting, ecosystem accounting, has emerged, and its importance has been highlighted by academia.

The term environmental accounting can mean different things in different countries. For the purpose of this project a broad definition for environmental accounting is taken as the integration of economic and environmental information to support decision-making.

This project focuses on national environmental accounts prepared under the SEEA. According to a 2022 global assessment, 92 countries have now implemented some form of environmental accounting under this



standard. These accounts are designed to support holistic policy decision-making by setting out information on environmental assets and how these change over time, to support policy-makers' understanding of interactions between the economy and the natural environment.

While this project focuses on environmental accounts prepared under the SEEA framework, it is not restricted to these accounts. The project explores also other frameworks and techniques that fall under a broader definition of environmental accounting like natural capital accounting and environmental policy appraisal.

This project brings together international SAI experiences of environmental accounting with the aim to explore:

- how public sector organisations currently use different environmental accounting frameworks and techniques to inform environmental performance measurement and decision-making;
- the potential role for SAIs in relation to national environmental accounts, either in an assurance space or through using our influence to encourage governments to adopt best practice; and
- whether SAIs could draw on environmental accounting frameworks and techniques when carrying out environmental performance audits (for example to understand the environmental and economic impact of a government project).

The project provides a possibility for wide collaboration with national statistics agencies, the United Nations Statistics Commission, national governments, and accountancy representative bodies (such as CIPFA). The SEEA has been developed by UN Statistics Division and UN DESA as well as UNEP are strongly involved to work with environmental accounting related issues.

This project is closely linked to the access on data and data quality concerns, which have been identified as key barrier in environmental audits e.g. in the global [WGEA survey](#) in 2021.

<b>Lead</b>	<b>SAI UK</b>
<b>Project group</b>	<b>SAIs of Brazil, India, Indonesia, Maldives, Poland, and Thailand</b>
<b>Main goal</b>	<b>Increased understanding of environmental accounting in general, the recent developments and the potential implications for SAIs.</b>
<b>Key outputs</b>	<ul style="list-style-type: none"> <li>• <b>Factsheet and case studies on environmental accounting</b></li> <li>• <b>Possible roundtable/webinar discussion with key stakeholders</b></li> <li>• <b>Menu of options for SAIs to consider in developing their engagement with environmental accounts</b></li> </ul>

## 4.2 Green Fiscal Policy Tools

In recent years, we have observed an increasing number of different green policies to encourage the development and use of green technologies. We see this on the example of an increased share of renewable energy in the countries' energy mix, which is often incentivized through both direct and indirect government expenditures. Examples of such green fiscal tools include:

- environmental taxes, charges, and subsidies, including energy taxes and subsidies (for example for renewable energy or for fossil fuels);

- fiscal policies or reforms to raise public revenues (including, for example ‘the plastics own resource in the EU’, that has been in place since 2021 and consists of national contributions based on the amount of non-recycled plastic packaging waste);
- fiscal incentives and financial mechanisms that can leverage private financing for green investments, including issuance of green bonds that are supposed fund projects that have positive environmental and climate impacts;
- promotion of sustainable finance through a common classification system establishing what qualifies for environmentally sustainable activities (e.g. EU taxonomy);
- alignment of government expenditure with environmental goals and enhancing the effectiveness of public spending, or mainstreaming climate in the public budget;
- proposing legislation on energy, plastic, pollution, soil etc. to provide incentives for green investments;
- emission trading system.

Experts have highlighted the need for systematically screening public finance for environmental and climate impacts. There is a high interest on topics like green budgeting, carbon pricing, redirecting private finance to green investments (sustainable finance), green bonds, climate finance, green energy transition or just transition. Being a relatively new topic and an increasingly relevant area, the audit risk is high. Auditors need to enhance their knowledge and understanding of how to assess the effectiveness and impact of green fiscal policy tools on environment and climate. Sharing experience and discussing challenges in a form of regular seminars, can provide valuable insights to the SAIs and the WGEA.

The INTOSAI WGEA first addressed the topic of Market Based Instruments for Environmental Protection and Management in [2016 report](#). This project aims to build on the previous work, while addressing latest challenges and rapidly changing regulatory frameworks. The main outputs include series of short webinars, recorded podcast as well as reference resources including for instance definitions and descriptions of green fiscal policy tools, relevant criteria, and key questions for auditors. The project could also contribute to a better understanding of the impact of the Green Fiscal Policy Tools on energy costs and prices.

There is a possibility of collaboration with the Green Fiscal Policy Network established by a partnership between UNEP, IMF and GIZ.

<b>Lead</b>	<b>European Court of Auditors &amp; SAI USA</b>
<b>Project group</b>	<b>SAIs of Estonia, Finland, and Indonesia</b>
<b>Main goal</b>	<b>Increased awareness and shared knowledge on the environmental and climate impact of the public sector funding.</b>
<b>Key outputs</b>	<ul style="list-style-type: none"> <li>• <b>Series of webinars</b></li> <li>• <b>Summary papers including key takeaways from the webinar and reference sources</b></li> <li>• <b>Recorded podcast</b></li> </ul>

### 4.3 Sustainability Reporting

Sustainability reporting is a disclosure and communication of environmental, social, and governance (ESG) goals, as well as an organisation’s progress towards them. In 2013, the INTOSAI WGEA finalized a project on sustainability reporting. The publication reviewed experiences from private sector reporting and emerging examples from public sector reporting. The report considered it probable that similar development will take place in the public sector and that it would be advisable for SAIs to keep an eye on developments in the reporting and assurance field, especially as the role of assurance of the reports is likely to be increasingly important.

This project aims to increase the transparency and reporting by exploring the role of SAIs in sustainability reporting in public sector. This role could be, for instance, encouraging the implementation or providing external assurance of sustainability reporting. Sustainability report in public sector also emphasizes the link between financial and non-financial performance in order to address the double materiality<sup>1</sup> (financial and impact materiality) as well as affects long-term management strategy, policy and plans. Therefore, sustainability reporting makes the management of an organization more environmentally and societally sustainable and impactful.

As the role of external assurance is critical to the credibility of sustainability report as a feedback process to increase the quality of the reporting, SAIs could also support in overseeing these processes. Thereby, the project explores the current reporting practices and standards and frameworks in public sector. The project also discusses the benefits of sustainability reporting, and analyses the challenges faced in public sector and SAIs. The project includes collaborative actions with key stakeholders such as accounting firms, GRI, UN Global Compact, CIPFA, IPSASB, etc. as well as a workshop or webinar to share knowledge and experiences between SAIs, international organizations, and experts.

<b>Lead</b>	<b>SAI Thailand &amp; SAI Indonesia</b>
<b>Project group</b>	<b>SAIs of Canada, Czech Republic, European Court of Auditors, Egypt, Maldives, New Zealand, and UK</b>
<b>Main goal</b>	<b>Increased the transparency and reporting by exploring the role of SAIs in sustainability reporting in the public sector such as encouraging the implementation or by providing external assurance over sustainability reports.</b>
<b>Key outputs<sup>2</sup></b>	<ul style="list-style-type: none"> <li>• <b>Research report on sustainability reporting, inc. i.e.</b> <ul style="list-style-type: none"> <li>○ <b>Definition of sustainability reporting</b></li> <li>○ <b>Existing and emerging standards</b></li> <li>○ <b>Key players in the field</b></li> <li>○ <b>The state of reporting in public sector globally</b></li> <li>○ <b>WGEA recommendations to SAIs</b></li> </ul> </li> <li>• <b>A workshop or webinar to share knowledge and experiences of SAIs</b></li> </ul>

<sup>1</sup> Double materiality is a concept where an organization must report both on how its operations is affected by sustainability issues (“outside in”) and how their activities impact society and the environment (“inside out”)

## 5. Environmental GUIDs under the INTOSAI Framework of Professional Pronouncements

In addition to the projects described above, another project concentrates on the possible updating and re-structuring of the environmental GUIDs under the ISSAI subject matter specific guidance. Based on the WGEA Steering Committee feedback in May 2022 and March 2023, the Secretariat has expressed to the INTOSAI Knowledge Sharing Committee a tentative suggestion to merge the GUIDs 5200 (environmental performance auditing), 5201 (financial and compliance auditing) and 5204 (cooperation of audits of international environmental agreements) into one GUID, to simplify the documents and increase the relevance of the GUID. The GUID could also include a simple step-by-step approach into how to conduct a first environmental audit, or such material could be prepared as separate information sheets.

In 2020-2022, there was a joint initiative between the INTOSAI WGEA and INTOSAI WGKNI SDG on the update of the GUID 5120 on sustainable development. The process, however, never proceeded far in the FIPP process. The Secretariat has reminded the FIPP via the Knowledge Sharing Committee survey in May 2022 on the need to update the GUID 5120 or to integrate sustainable development into the ISSAI 12. A streamlined approach is to consider including sustainability considerations in the updated document thus merging all four GUIDs that have been prepared by the INTOSAI WGEA.

<b>Lead</b>	<b>Secretariat &amp; SAI India</b>
<b>Project group</b>	<b>Steering Committee</b>
<b>Main goal</b>	<b>Increased awareness and relevance of environmental GUID documents</b>
<b>Key output</b>	<ul style="list-style-type: none"> <li>• <b>Updated and merged environmental GUID</b></li> </ul>

## 6. Meetings and Training

### MEETINGS

One of the most visible parts of the INTOSAI WGEA work are the Working Group's meetings. With the experience gained during pandemic, the WGEA will cut down the number of meetings that require travelling during 2023-2025, compared to the situation before the pandemic. On the one hand, there is a need to reduce the environmental impact of travelling and respond to the changing travel policies of SAIs. On the other hand, face-to-face meetings will not be abandoned altogether, as there is a need to communicate also in person, and to avoid some members continuously missing meetings due to extreme time zone differences.

The purpose of the meeting will in the end determine the format of the meeting. To allow all members to get to know each other, the first Steering Committee meeting must be in in-person format. This paves the way for successful online meetings in the future. Consequently, the second Steering Committee meeting can then be organized in an online format.

Two Assemblies will be held as in-person events since the purpose of these meetings is very much to network and share experiences, as well as celebrating environmental audit work for example via the WGEA Award. In the current Work Plan period, the Secretariat will not organize hybrid meetings, but at least the first day of the Assemblies that include special topics will be streamed or recorded for later use, but a full

hybrid experience will not be provided. The second Assembly will also be an occasion when the Chairmanship of the Working Group is handed over to the next Chair.

Besides covering ongoing or planned work, Assemblies discuss a selected topic outside the Work Plan, which is closely linked to the specific environmental issues of the meeting location. This ensures gaining local relevance and engaging local expertise into the meeting, and consequently contributing to the building of regional stakeholder relations.

In addition, shorter webinars will be organized for all members.

<b>Work Plan period 2023-2025 meetings</b>		
<b>March 2023</b>	19 <sup>th</sup> Steering Committee Meeting	Rabat, Morocco
<b>January 2024</b>	22 <sup>nd</sup> Assembly	Rovaniemi, Finland
<b>Around October 2024</b>	20 <sup>th</sup> Steering Committee Meeting	online
<b>Around June 2025</b>	23 <sup>rd</sup> Assembly: suggestion to hold short decision-making event	tbd

## TRAINING ACTIVITIES

The INTOSAI WGEA continues to support training activities. The main training activities include both in person training courses organized by **iCED** in India, and **MOOCs** (Massive Online Open Courses) organized by NAO Estonia<sup>1</sup> in accordance with the timelines below.

<b>Global environmental training courses by iCED in Jaipur, India (mainly in person)</b>		
<b>2023</b>	<b>Feb-Mar</b>	Workshop on climate change mitigation and adaptation strategies including Green Finance
	<b>Sep</b>	Waste Management with Special Reference to Plastic Menace
	<b>Nov-Dec</b>	ITP on Introduction to Environmental Auditing
<b>2024</b>	<b>Feb-Mar</b>	Renewable Energy Strategies and Mechanisms with Special Reference to Solar Energy
	<b>Sep</b>	Webinar of Sustainable Transport
	<b>Nov-Dec</b>	ITP on Introduction to Environmental Auditing
<b>2025</b>	<b>Feb-Mar</b>	Biodiversity with special reference to forest resources
	<b>Sep</b>	Webinar on Air Pollution
	<b>Nov-Dec</b>	ITP on Introduction to Environmental Auditing

<sup>1</sup>The main differences between the MOOCs and iCED training are that MOOCs are only online and available at any time and at any pace, whereas iCED trainings are mainly face-to-face trainings on-site. Participating a MOOC within a dedicated 4-week period will earn participants 1 ETC from the Tartu University.

MOOCs by NAO Estonia (online)		
2023	23 Jan–19 Feb	Auditing Waste Management
	6 Mar–2 Apr	Auditing the sustainability of infrastructure
	25 Sep–22 Oct	Introduction to environmental auditing in the public sector
2024	Jan–Feb	Auditing Water Issues
	Sep–Oct	Auditing the sustainability of infrastructure
	Nov	Auditing Waste Management
2025	Feb–Mar	Introduction to environmental auditing in the public sector
	Sep–Oct	Auditing Water Issues

In addition to these, the following training activities occur during 2023-2025

- **Webinar(s)** in the context of the Conference of Parties of the United Nations Framework Convention on Climate Change (COP), other topical international events, and projects on nexus areas and system thinking
- Any additional ad hoc training, or training for example in the context of an Assembly

Moreover, the Secretariat supports the WGEA regions and individual member SAIs by providing training in the framework of available resources.

## 7. Communication

### INTERNAL COMMUNICATION

One of the main tasks of the Secretariat is to ensure effective internal communication. While there are WGEA social media channels and the website, based on the Steering Committee input in 2021, the Secretariat communicates on all key topics per e-mail, which reaches all WGEA members best.

As per the hub structure of the Work Plan 2023-2025, a special attention will be paid first, on communication inside the hubs, and second, communication between the two hubs.

Based on SAI needs, the Secretariat can also organise informal meetings among SAIs who are auditing similar topics, in order to facilitate peer experience sharing. Also, flexible knowledge centres could be established.

### EXTERNAL COMMUNICATION AND STAKEHOLDER RELATIONS

In 2020-2022, the WGEA Secretariat developed a communication strategy and strengthened stakeholder relations. One key stakeholder action took place with the stakeholder interviews supporting the WGEA strategy planning. Some of the current projects, such as green fiscal policy action, are a direct spin off from these discussions. One key collaboration in 2023-2025 takes place with IDI in the context of the collaborative audit on climate change adaptation. The INTOSAI WGEA increasingly receives also calls for collaboration from organisations such as the World Bank.

## WEBSITE, SOCIAL MEDIA, AND PUBLICATIONS

The website <https://wgea.org/> is the most important communication tool as well as an archive of the INTO-SAI WGEA.

In 2023-2025, major development efforts related to the website is targeted to the audit database, as the renewal of the database proceeded more slowly than planned in 2020-2022. The purpose is to increase the relevance of the database by improving the search-functions as well as clearing the bugs that the current system entails. Once the quality of the database has been improved, it could be marketed increasingly also to stakeholders and researchers as a relevant source of information.

The WGEA has Twitter, LinkedIn, and Instagram accounts, out of which the two first are in active use. According to the 10<sup>th</sup> environmental survey, the usage of these platforms was not very wide among the WGEA members, however, work with social media presence continues in 2023-25 as social media seems to be particularly important in reaching the stakeholders.

In 2022, Greenlines Newsletter had its 25<sup>th</sup> anniversary. SAI USA continues to produce Greenlines, which is published twice a year. It remains to be a key publication in sharing SAI news and audits on environmental auditing.

As per the WGEA strategy, the Working Group diversifies the products it publishes. Besides reports, the production of seminar summaries continues, as well as the recently launched blog series. New types of products such as infographics and podcasts may be developed in the projects.

<b>Lead</b>	<b>WGEA Secretariat (overall responsibility) and SAI USA (Greenlines and new communication products)</b>
<b>Key outputs</b>	<ul style="list-style-type: none"> <li>• E-mail updates of main WGEA news and events</li> <li>• Website updates</li> <li>• Social media: Twitter, LinkedIn, YouTube</li> <li>• Stakeholder cooperation focused on the Work Plan projects</li> <li>• Greenlines twice a year</li> <li>• New communication products such as short videos, podcasts, or infographics</li> </ul>

## 8. WGEA Regions

The INTOSAI WGEA has six regional working groups, which operate according to their own Work Plans. Especially the coordinated audit activities taking place in the regions have been very important for the whole INTOSAI WGEA community.

The INTOSAI WGEA Secretariat provides support for the regions by providing updates in the regional meetings. The Secretariat also attempts to respond to any training needs that the regions have, based on available resources.

## Annex 1: WGEA Work Plan Links to the INTOSAI Strategic Plan

The new INTOSAI Strategic Plan for 2023-2028 has five priorities:

1. Advocate for and support SAI independence.
2. Contribute to the achievement of the 2030 Agenda for Sustainable Development.
3. Support the development of resilience in SAIs.
4. Promote and support equality and inclusiveness within the INTOSAI community.
5. Enhance strategic partnerships.

For the INTOSAI WGEA, especially the priority #2 on the SDGs two is very relevant, as it aims to support the follow-up and review of environmental SDGs as well as the policy coherence between the goals. However, the WGEA Work Plan also supports all the priorities. By increasing the competency of the SAIs and auditors, it strengthens priority #1 on SAI independence and priority #3 on their resilience. Especially the WGEA strategy guiding principle on providing support both for the newcomers as well as experienced SAIs contributes to the INTOSAI priority #4 on equality and inclusiveness. Finally, the strong focus of stakeholder collaboration both in individual projects but also in the communication enhances priority #5 on strategic partnerships.

The INTOSAI WGEA acts under the INTOSAI Knowledge Sharing Committee and INTOSAI Goal 3 on encouraging collaboration among SAIs through knowledge sharing. The strategic objectives of the Goal 3 are:

- 3.1 Develop and maintain expertise in specific subject matter areas of public sector auditing and work with other INTOSAI entities to develop and share content.
- 3.2 Facilitate wide exchange of knowledge and experience through Working Groups and Task Forces as well as effective communication among INTOSAI members with greater emphasis on digital approaches.
- 3.3 Facilitate continuous improvement of SAIs through knowledge sharing activities such as best practice studies, seminars, webinars, research on issues of common interest and concern, and establishing knowledge centers.

With this Work Plan, the INTOSAI WGEA supports all these goals. Concerning goal 3.1 it develops expertise in environmental and climate topics, and works together with other INTOSAI entities, in 2023-2025 especially with the IDI. The WGEA also stresses information sharing. Concerning digital approaches, the WGEA has been pioneering both virtual meetings and large hybrid meetings and will continue to explore innovative digital approaches under this Work Plan. Finally, this Work Plan includes several knowledge sharing activities ranging from large Assemblies to webinars and podcasts.