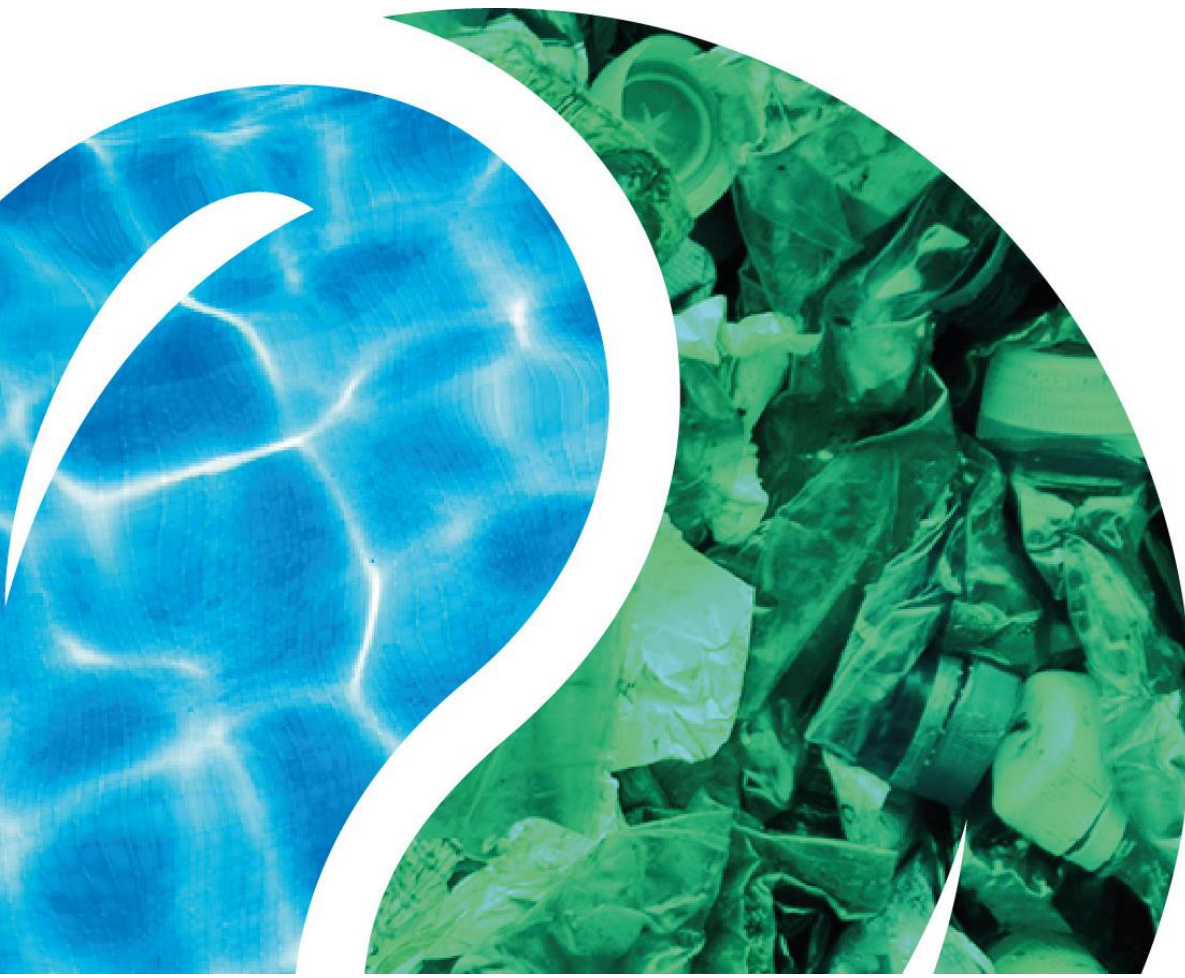




INTOSAI  
Working Group  
on Environmental  
Auditing

# Work Plan 2020-2022

FEBRUARY 2020



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## 1 INTOSAI WGEA

WORK PLAN 2020–2022	
<i>Vision</i>	For a common sustainable future – Innovative environmental auditing
<i>Key Goals</i>	<p>Increase the expertise in environmental auditing globally</p> <p>Enhance environmental governance with high-quality contribution and visibility</p>
<i>Crosscutting theme</i>	Environmental SDGs from public finance perspective
<i>Key areas of action</i>	<p>a. Utilize the full potential of INTOSAI WGEA products</p> <p>b. Contribute to the follow-up and review of the UN SDGs and provide support for auditing the implementation of environmental SDGs</p> <p>c. Increase the competence of environmental auditors</p> <p>d. Communicate internally and with stakeholders</p>

INTOSAI is the professional organization of Supreme Audit Institutions (SAI) in countries that belong to the United Nations or its specialized agencies. INTOSAI was founded in 1953 and is today an internationally recognized leader in public sector auditing. INTOSAI issues international guidelines, develops methodologies, provides training, and promotes the exchange of information among its members. Within INTOSAI, there are seven regional organizations for SAIs.

The INTOSAI Working Group on Environmental Auditing (WGEA) was formed in 1992, at the time of the Rio Earth Summit on sustainable development. WGEA began as a small group of 12 countries, but it has grown to be the largest INTOSAI working group with nearly 80 SAIs, which exchange information and experiences with their peers. Moreover, six of the seven INTOSAI regions – AFROSAI, ARABOSAI, ASOSAI, EUROSAI, OLACEFS and PASAI, have established regional working groups or committees on environmental auditing (RWGEA) to support practice sharing and to undertake collaborative audits within regions.

## 2 INTOSAI Strategic Plan 2017–2022 and INTOSAI WGEA Work Plan 2020–2022

The INTOSAI Working Group on Environmental Auditing (WGEA) Work Plan is based on the INTOSAI Strategic Plan 2017–2022. The strategy includes five crosscutting priorities. One of them is to contribute to the follow-up and review of the SDGs (Sustainable Development Goals) within the context of each nation’s specific sustainable development efforts and the SAIs’ individual mandates. The INTOSAI WGEA will provide strong support to this priority in 2020–2022, as it will focus on the environmental SDGs and support the auditing of their implementation. According to the 9th Environmental Audit Survey, the SDGs are a high priority in 68% of the SAIs that responded to the survey (as of 2018).

Moreover, the INTOSAI Strategic Plan includes four strategic goals. Annex I describes how the INTOSAI WGEA supports these goals.



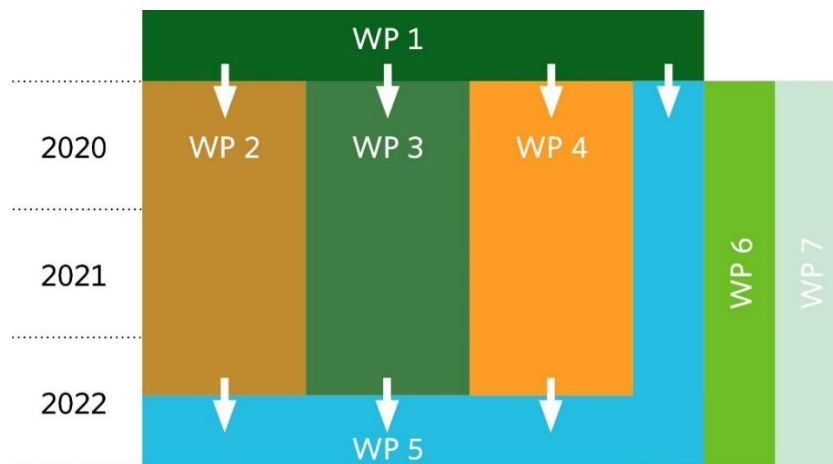
### 3 WGEA key goals and actions

The overarching goals for the 2020–2022 work plan are:

1. Increase the expertise in environmental auditing globally
2. Enhance environmental governance with high-quality contribution and visibility

The WGEA aims at enhancing these goals with four areas of action:

- a. Utilize the full potential of the INTOSAI WGEA products
- b. Contribute to the follow-up and review of the UN SDGs and provide support for auditing the implementation of environmental SDGs
- c. Increase the competence of environmental auditors
- d. Communicate internally and with stakeholders



The areas of actions will be implemented with the seven Work Packages presented below. Work Package 1 will be executed first as it feeds into the other projects and will help to plan them in more detail. This Work Plan outlines some general ideas for actions, and it is up to the subgroups for Work Packages 2–5 to make more detailed planning. Moreover, while Work Package 7 is an ongoing activity, special emphasis will be put on communicating the results of Work Packages 2–5 at the end of the Work Plan period.

#### 3.1 Utilize the full potential of the INTOSAI WGEA products

The INTOSAI WGEA has published 33 guidance materials, research papers and training materials in 1998–2016, and nine additional materials in 2017–2019. However, these products seem to be underutilized to a certain extent. Package 1 aims at mapping the existing materials, assessing their present relevance, making

them useful for the current projects, and identifying future topics. One proposed action for the subgroup is to create a long-term strategy for the INTOSAI WGEA.

WORK PACKAGE 1: ASSESSMENT OF THE WGEA PRODUCTS AND PLANNING FOR THE FUTURE		
TARGET	ACTIONS	RESPONSIBILITY AND TIMELINE
Analysis on the WGEA products	<ul style="list-style-type: none"> <li>- Map all WGEA products published before 2017 and assess their present relevance</li> <li>- Identify the products that are useful for the thematic Work Packages 2–4</li> <li>- Based on analysis, create terms of reference for Work Packages 2–4</li> </ul>	<p>Leaders: Secretariat</p> <p>Project group: SAIs of Canada, the Czech R., Indonesia, Morocco, Nigeria, Sudan, Thailand and the USA</p> <p>Completed by the first Steering Committee meeting 3/2020</p>
Plan for the future	<ul style="list-style-type: none"> <li>- Analyse the needs for updates or additional topics that WGEA should cover in 2023–2025</li> <li>- Consider evaluating the effectiveness of the WGEA and creating a long-term strategy for the WGEA, including identification of the areas where the INTOSAI WGEA should assume a strong role</li> </ul>	<p>Project group</p> <p>2020–2022</p>

### 3.2 Contribute to the follow-up and review of the SDGs and provide support for auditing the implementation of environmental SDGs

Although the SDGs are interlinked, some SDGs have a direct environmental focus. In 2020–2022, the INTOSAI WGEA will adopt a thematic approach to selected environmental SDGs. This activity will take place in three Work Packages. Their goal is:


- As the INTOSAI strategic plan, to contribute to the follow-up and review of the UN SDGs. The targeted audience are the SDG stakeholders, mainly the United Nations. This goal is linked to the analysis of existing work on specific SDGs.
- To meet the INTOSAI motto that mutual experience benefits all by sharing the experiences of SAIs in auditing topics associated with these SDGs. Targeted audience is SAIs. This goal could include development of new approaches to audit the topic.

The general objectives for all three Work Packages are:

- Identify the problem/challenge. Why should we care?
- Identify the SDG targets to address that challenge as well as the responsible UN agencies and partners.
- What progress has been made to achieve the goal and targets?
- What remains to be done?
- What actions are recommended to achieve further progress toward the goals?


The first product for each of the three thematic Work Packages would address the above questions based on a compilation of the existing work (SAI audits, and considering including audits, studies, evaluations, experts and data from the UN, academia, NGOs, private sector, etc.). The analysis of Work Package 1 will support this task. The product contributes both to the follow up and review of SDGs and share experience to the mutual benefit of all SAIs.

Each Work Package 2–4 will plan their work in more detail. Besides the compilation product mentioned above, other products and actions could include the development of trainings (e.g. with iCED) or training materials (e.g. MOOCs). It could also include a global cooperative audit. The Work Packages also facilitate cooperative audits among the WGEA Regional Working Groups. All these actions would be communicated effectively with targeted audiences.


WORK PACKAGE 2: SDG 12 – RESPONSIBLE CONSUMPTION AND PRODUCTION – FOCUS ON PLASTIC WASTE		
TARGET	ACTIONS	RESPONSIBILITY AND TIMELINE
Providing an understanding on the status of SDG 12 and supporting SAIs in auditing the implementation of plastic waste policies  	<ul style="list-style-type: none"> <li>- Utilizing the analysis of Work Package 1, review the existing WGEA materials and audits, as well as other studies connected to SDG 12</li> <li>- Draft a compilation to support the follow-up and review of the UN SDGs</li> <li>- Option for additional products to support audit and capacity building e.g. focusing on plastic waste and how to approach it with an audit</li> <li>- Communicate the package effectively (infographics, videos, etc).</li> </ul>	Leader: SAI India  Project group: SAIs of Afghanistan, Bulgaria, Cameroon, China, the Czech Republic, Ecuador, Egypt, Finland, Ghana, Indonesia, the Maldives, Nepal, Nigeria, Peru, The Philippines, Sri Lanka, Sudan, Tanzania, Thailand, Turkey, Ukraine, the USA and Zambia  2020-2022



**WORK PACKAGE 2: SDG 13 – CLIMATE ACTION – FOCUS ON CLIMATE FINANCE**

TARGET	ACTIONS	RESPONSIBILITY AND TIMELINE
<p>Providing an understanding on the status of SDG 13 and supporting SAIs in auditing climate finance</p> 	<ul style="list-style-type: none"> <li>- Utilizing the analysis of Work Package 1, review the existing WGEA materials and audits, as well as other studies connected to the SDG 13</li> <li>- Draft a compilation to support the follow-up and review of the UN SDGs</li> <li>- Option for additional products to support audit and capacity building e.g. focusing on climate finance and how to approach it with an audit</li> <li>-             <ul style="list-style-type: none"> <li>• Communicate the package effectively (infographics, videos, etc).</li> </ul> </li> </ul>	<p><b>Leaders:</b> SAI USA</p> <p><b>Project group:</b> SAIs of Bangladesh, Brazil, Canada, China, European Court of Auditors, Fiji, Finland, Indonesia, the Maldives, Nepal, New Zealand, Nigeria, Sri Lanka, Sudan and Thailand</p> <p>2020–2022</p>

**WORK PACKAGE 4: SDG 11 – SUSTAINABLE CITIES AND COMMUNITIES – FOCUS ON TRANSPORT**

TARGET	ACTIONS	RESPONSIBILITY AND TIMELINE
<p>Providing an understanding on the status of SDG 11 and supporting SAIs in auditing sustainable transport</p> 	<ul style="list-style-type: none"> <li>- Utilizing the analysis of Work Package 1, review the existing WGEA materials and audits, as well as other studies connected with SDG 11</li> <li>- Draft a compilation to support the follow-up and review of the UN SDGs</li> <li>- Option for additional products to support audit and capacity building e.g. focusing on sustainable transport and how to approach it with an audit</li> <li>- Communicate the package effectively (infographics, videos, etc).</li> </ul>	<p><b>Leaders:</b> SAI China, SAI Indonesia and SAI Thailand</p> <p><b>Project group:</b> SAIs of Bangladesh, India, the Maldives, Nigeria, Sudan, Tanzania and Turkey</p> <p>2020–2022</p>

Work Package 5 includes conceptual work on SDGs, and it sums up the experiences of Work Packages 2–4. It aims at increasing the understanding of the environmental SDGs among the INTOSAI community. It builds on the WGEA discussion paper on SDGs developed in 2017–2019 and enriches it with new audit experiences. This Work Package is intended to be useful for the whole INTOSAI and the United Nations, and it could include cooperation with other INTOSAI Working Groups.

WORK PACKAGE 5: INCREASING UNDERSTANDING ON ENVIRONMENTAL SDGS		
TARGET	ACTIONS	RESPONSIBILITY AND TIMELINE
Developing understanding on auditing SDGs from environmental perspective	<ul style="list-style-type: none"> <li>- Review and promote discussion on auditing SDGs from an environmental perspective</li> <li>- Develop methods to include environmental concerns in all SDGs</li> <li>- Sum up experiences from WP 2–4</li> </ul>	<p><b>Leaders:</b> Secretariat and leaders of project groups 2 (India), 3 (the USA) and 4 (China, Indonesia and Thailand)</p> <p><b>Project group:</b> SAIs of Canada, the Czech R., Fiji, Kuwait, Morocco, Nepal, Nigeria, Sudan and Ukraine</p>
Communicating the results to the INTOSAI community	<ul style="list-style-type: none"> <li>- Based on all Work Packages and an inventory of existing guidance, supplement the WGEA discussion paper on SDGs</li> <li>- Communicate the package effectively (with the help of infographics, videos, etc.)</li> </ul>	2020–2022

### 3.3 Increase the competence of environmental auditors

Work Packages 2–5 address the key topics in which the INTOSAI WGEA aims to increase the knowledge of auditors. During 2020–2022, the Assembly meetings will include seminars and workshops to increase the knowledge of auditors on selected environmental SDGs. Eventual trainings with the iCED (International Centre for Environment Audit and Sustainable Development in India) and the development of training materials (e.g. MOOCs) provide additional possibilities for capacity building.

The materials that the INTOSAI WGEA produces, will serve capacity development purposes also after 2022. Long-term capacity building takes also place in the context of environmental auditing guidelines. The INTOSAI WGEA will plan the schedule for the update of INTOSAI documents focusing on the environment.

Experience sharing between auditors and SAIs is fundamental in capacity building. Experience sharing takes place particularly in the thematic Work Packages and with a larger audience in the Assembly meetings.



Experience sharing between the meetings will be strengthened by developing a WGEA website and by creating social media accounts. The database on environmental audits continues to be an important platform for benchmarking with peers.

WORK PACKAGE 6: EXPERIENCE SHARING AND CAPACITY BUILDING		
TARGET	ACTIONS	RESPONSIBILITY AND TIMELINE
Increasing the knowledge and experience sharing among environmental auditors and SAIs	<p>Create an overall plan for capacity building for 2020–2022, including elements such as:</p> <ul style="list-style-type: none"> <li>- Organizing meetings with high-quality presentations and workshops on environmental topics</li> <li>- Liaising with iCED on global training environmental auditing</li> <li>- Developing e-training materials (MOOC)</li> <li>- Analyzing Citizen Participatory Approach in the Context of Environmental Auditing</li> <li>- Further developing the INTOSAI WGEA website into a knowledge sharing platform</li> <li>- Utilizing social media channels to facilitate experience sharing between the meetings</li> <li>- Streamlining and conducting the tenth Environmental Survey</li> </ul>	<p>Secretariat SAI Indonesia MOOCs: SAI Estonia iCED: SAI India CPA: SAI Philippines</p> <p>2020–2022</p>
Planning the proper timing for the update of GUID 5202 and other GUIDs on environmental auditing	<p>Communicate with the INTOSAI WGEA Thematic Working Groups INTOSAI PSC and KSC about the update</p>	<p>Secretariat</p> <p>If any updates in 2020–2022, a subgroup for that.</p>

### 3.4 Communicate internally in the WGEA and with stakeholders

The actions related to communication and stakeholder relations aim at increasing the visibility of the INTOSAI WGEA at both the global and the regional level in order to make an impact on environmental governance. The aim is to ensure that the WGEA products get visibility among the SAIs, and when applicable,



among a larger audience. Moreover, the target is to improve the communication inside the WGEA and bring it increasingly to social media.

WORK PACKAGE 7: EFFECTIVE COMMUNICATION AND STAKEHOLDER RELATIONS		
TARGET	ACTIONS	RESPONSIBILITY AND TIMELINE
Increasing the visibility of WGEA	<ul style="list-style-type: none"> <li>- Create a communication strategy</li> <li>- Create communication materials for the use of the Regional Working Groups and SAIs</li> <li>- Expand the distribution of Greenlines Newsletter</li> </ul>	Secretariat Greenlines: SAI USA 2020–2022
Increasing the communication among the Steering Committee and WG	<ul style="list-style-type: none"> <li>- Utilize social media</li> <li>- Develop communication with the RWGEAs</li> </ul>	
Develop external communication	<ul style="list-style-type: none"> <li>- Identify the goals of stakeholder relations</li> <li>- Map the potential stakeholders (e.g. UN Institutions, NGOs, Academia)</li> <li>- Communicate with stakeholders to learn from their expertise and get our messages heard</li> </ul>	

## ANNEX I: INTOSAI WGEA support to the INTOSAI Strategic Goals

### INTOSAI STRATEGIC GOAL 1: PROFESSIONAL STANDARDS

In 2014–2016, the INTOSAI WGEA was responsible for the update of GUID 5200 (Guidance on Conducting Audits of Activities with an Environmental Perspective; former ISSAI 5110), GUID 5201 (Environmental Auditing in The Context of Financial and Compliance Audits; former ISSAI 5120) and GUID 5203 (How SAIs may co-operate on the audit of international environmental accords; former ISSAI 5140). The WGEA will explore the possibilities of updating GUID 5202 (Sustainable Development: The Role of Supreme Audit Institutions; former ISSAI 5130), taking into account the recent developments with Agenda 2030 and the SDGs. To support this task and to decide on the timeline of updating the other GUIDs mentioned above, the WGEA monitors the use of these guidelines.

### INTOSAI STRATEGIC GOAL 2: CAPACITY DEVELOPMENT

The INTOSAI WGEA facilitates the exchange of best practices by organizing meetings and trainings, by producing studies, guidance and training materials, by supporting cooperative audits at the regional level, and by sharing information on social media and through the Greenlines newsletter. The INTOSAI WGEA publishes all its materials on the Internet and provides a database on environmental audits.

### INTOSAI STRATEGIC GOAL 3: KNOWLEDGE SHARING AND KNOWLEDGE SERVICES

The INTOSAI WGEA supports knowledge sharing in many ways. It develops and maintains expertise in environmental auditing and, in 2020–2022, particularly in connection with the environmental SDGs. The Working Group will assess of all the WGEA products so far, and analyze their usefulness, relevance and any need for updates. The WGEA also prepares new studies, guidance and training materials. Moreover, it continues to develop the discussion paper on SDGs prepared in 2017–2019. The WGEA will expand the engagement with key global stakeholders, communicate more strongly of its activities in social media, and develop the use of infographics and videos.

### STRATEGIC GOAL 4: MAXIMIZE THE VALUE OF INTOSAI AS AN INTERNATIONAL ORGANIZATION

The INTOSAI WGEA supports the whole INTOSAI community by increasing understanding of the environmental SDGs and linking the environment to the other SDGs. In 2020–2022, the INTOSAI WGEA aims at creating a communication strategy to foster the communication about its own work both among the SAIs and externally. Communication will be brought increasingly to the social media. The stakeholders will be mapped, and communication with them will be developed.