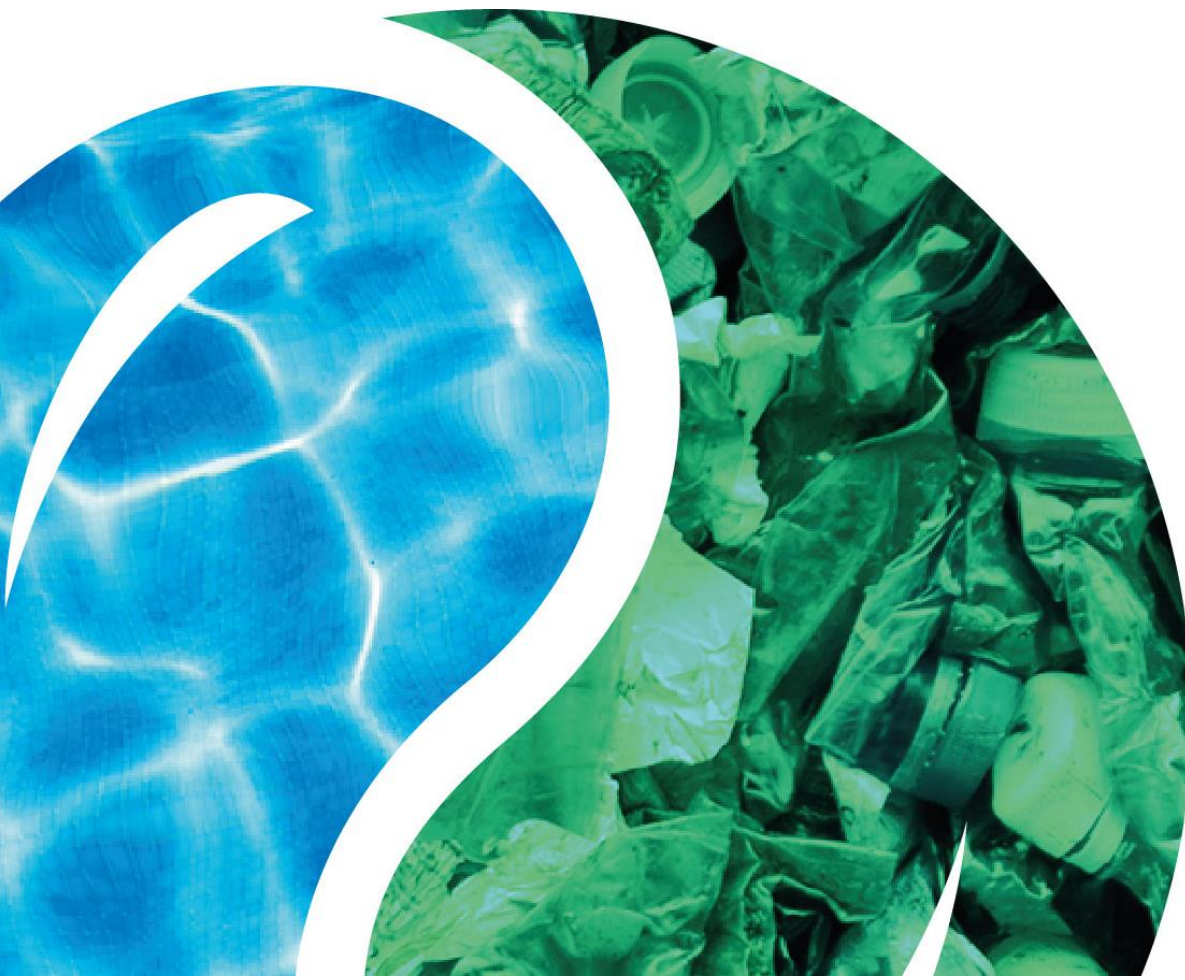




INTOSAI  
Working Group  
on Environmental  
Auditing

# Minutes of the 17th Steering Committee Meeting

24 – 26 MARCH 2020



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## Tuesday 24 March

### Opening Session & Introduction

The Chair of the **INTOSAI WGEA**, Auditor General Tytti Yli-Viikari opened the 17th Steering Committee meeting and the Secretariat provided an overview of the Work Plan 2020-2022, as well as actions that the Secretariat has taken since the INCOSAI, including the transfer of the Secretariat from Indonesia to Finland. The key areas of actions for the upcoming three years include utilizing the full potential of INTOSAI WGEA products, contributing to follow-up and review of the UN SDGs and providing support for auditing the implementation of environmental SDGs as well as increasing competence of environmental stakeholders and communicating internally and with stakeholders.

### 8:00 UTC INPUT FROM REGIONAL SAIS

#### Input from regional WGEAs (AFROSAI, ASOSAI, ARABOSAI, EUROSAI, OLACEFS, PASAI)

**PASAI WGEA** told the latest news from their region, main activities after INTOSAI WGEA Assembly meeting have been planning for regional group meeting that was supposed to be held in May in Sydney. Unfortunately, the meeting has had to be postponed due to the Coronavirus, but PASAI WGEA hopes to hold meeting at the same time next year. PASAI WGEA's strategy is to focus on **plastic waste** and **climate finance**, which are most relevant for the region and will be theme of the next meeting. Members have expressed wishes for meetings to have more a training focus, online environmental courses (MOOCs) have been promoted within PASAI region and have been popular among members and courses found to be very good. PASAI WGEA shall therefore promote online training opportunities in the future as well.

**OLACEFS COMTEMA** continued with their update. Brazil's presidency of COMTEMA will continue until the end of the year, ongoing work is operational planning and COMTEMA aims to integrate their strategic plan with that of other actors (OLACEFS, INTOSAI WGEA, UNDESA, IUCN). COMTEMA is working towards establishing a learning path on environmental matters by working together with others. In addition, OLACEFS's capacity building committee produces workshops and online courses and participant rates for these courses are currently on the rise. Ongoing institutional alliances include INTOSAI (regional groups, Steering Committee), UN (interchange with UNDESA) and IUCN (MoU). COMTEMA also planning to potentially hold upcoming events virtually given current circumstances. Next steps are to finalize operational plan, make Guide of Coordinate Audits available in three languages (English, Spanish and Portuguese), increase amount of coordinate follow-ups and pilot project on COMTEMA's role as a supervisor on coordinated audits. The main focus area for OLACEFS is according to members' opinion **climate finance**.

**EUROSAI WGEA's** recent activities have included finishing three coordinated audits on Energy efficiency of public sector buildings, Air quality and Mediterranean marine parks. The 17th Annual Meeting was held in October 2019 with the focus topic on biodiversity. The upcoming Spring Seminar 2020 will be held via videoconference in April. Last working period EUROSAI WGEA put together a MOOC on auditing water issues and received active participations, next round will be in autumn. In June, the Chairmanship of EUROSAI WGEA will move to Poland where the next annual meeting will also be held on the topics of air pollution and transport. Most important key aspects for focus areas within EUROSAI area is **plastic waste**, which will be audit conducted by SAI Poland. Therefore, there is the possibility for synergies with INTOSAI WGEA in terms of the work package on plastic waste. For climate finance the EUROSAI WGEA strategy does not

currently contain plans on the theme. **Sustainable transport** will be one of topics in 18th Annual Meeting for EUROSAT WGEA and opens the opportunity for cooperation with INTOSAI.

**ASOSAI WGEA** reported recent progress to include preparations for the 8th ASOSAI Seminar on Environmental Auditing as well as the 7th Meeting of the ASOSAI WGEA. ASOSAI WGEA has begun the preparation of the Work Plan for 2020-2022. The Work Plan will include a second cooperative audit on **sustainable transport** as well as a research project on **climate change**. The ASOSAI WGEA Secretariat also conducted the 9th Environmental Audit Survey for its region and 20 SAIs gave their responses. ASOSAI WGEA has established the **Green Vision of Asia Award** to give recognition to SAIs, which have made outstanding contributions to environmental protection and ecological conservation. ASOSAI WGEA has also been active in promoting in-depth cooperation and communications especially in terms of INTOSAI WGEA Work Packages and through training programs. The ASOSAI WGEA website aims to bring forth the ongoing projects and updates on the work of the region. Future priorities involve approving the Work Plan for 2020-2022, deepening sharing and exchange of knowledge and experience among member SAIs as well as conducting INTOSAI WGEA projects and strengthening communication with other regional working groups.

**AFROSAT WGEA** has benefitted SAIs of African regions on environmental issues. SAI Nigeria took over Secretariat from SAI Cameroon in October 2019 and is currently drafting the Work Plan for 2020-2022 which will address many of the same issues as in the INTOSAI WGEA Work Plan for 2020-2022. The mission is to ensure that many environmental audits are conducted in the coming years and respond to the needs of AFROSAT members. The plan is to approve the draft plan at the forthcoming AFROSAT WGEA Assembly. Ongoing activities since last INTOSAI WGEA Assembly have included planning cooperative audits on River Niger and Nile river, strengthening cooperation to facilitate training in different areas of environmental auditing and conducting a survey on the numbers of SAIs, sectors and types on ongoing environmental audit. Future plans are to develop capacity-building programs promoting expertise on environmental auditing, preparation for the 10th AFROSAT WGEA Meeting, and finalizing procedures for proposed joint audits. Thematic focus areas for AFROSAT WGEA are **plastic waste, sustainable transport** and most importantly **desertification**, which is a great challenge for many countries in the AFROSAT region. AFROSAT also expressed wishes for the INTOSAI WGEA to conduct a survey on factors affecting the good or poor implementation of SDG targets.

#### **Discussion on work package timeline, the annual mini-survey and the role of the INTOSAI WGEA**

The Secretariat presented a suggested timeline for all Work Packages. The suggested closest dates in the timeline include finalizing more detailed project plans for work packages in May and the mini-survey to be conducted in June. SC Members were in favor of having a shorter a format for the mini-survey in the future. By careful planning, digitalisation and possibly cutting it to several sub-surveys, the mini-survey could be made less burdensome for SAIs. It is however possible that the Coronavirus situation affects to the response rate, if some SAIs' work is affected by the lock-downs. The INTOSAI WGEA Secretariat would also like to ask members to check that their audits are included in the audit database on the INTOSAI WGEA website [www.wgea.org/audit](http://www.wgea.org/audit). This is very important in terms of developing the audit database.

Members were also provided an opportunity to comment the role of the Steering Committee as defined in the INTOSAI WGEA paper on roles and responsibilities. Moreover, Secretariat pointed out that also other working groups such as the INTOSAI Working Group on Sustainable Development Goals and Key Sustainable Development Indicators are conducting work on SDGs. The INTOSAI WGEA Secretariat will therefore keep an eye on coordination within these working groups. Furthermore, the INTOSAI Secretariat in Vienna

is coordinating the SDG-related actions in various INTOSAI Working Groups. With good coordination it is possible to avoid any overlapping activities. The INTOSAI WGEA Secretariat promised to stay in contact with the INTOSAI Secretariat in order to find synergies. Moreover, there might be already lot of SDG-related information available in the previous global environmental survey.

One discussion point was the impact of the Coronavirus outbreak on the planned timeline of the Work Plan. In some SC member countries, the lockdowns were seen as a risk for the implementation of the planned WGEA activities. However, in other countries the current situation might in fact provide an opportunity to concentrate on the WGEA topics more than in normal circumstances. The Steering Committee also suggested that video conferences could be a practical solution to facilitate the work in different Work Packages. Secretariat promised to help with organizing such sub-committee meetings.

#### 11:00 UTC WORK PACKAGE 1 ON INTOSAI WGEA PRODUCTS (SECRETARIAT)

The Secretariat presented the **vision for the Work Package 1**, which it will co-lead with SAI Canada. The work package focuses on utilization of the existing materials. INTOSAI WGEA has published over 50 materials, but it is unclear what the status of the materials are and whether they are still topical. Therefore, publications that are still relevant may be underutilized. The vision of work package 1 is to organize the past work so that “no product is left behind” and in terms of the future keep INTOSAI WGEA relevant, innovative and inspiring.

The first steps are to analyze past work is the illustration of past work and identifying past themes such as has been done in the INTOSAI WGEA publication tree depicting publications beginning from 1998. The next step could be the create a summary of each theme to give a brief explanation of the work INTOSAI WGEA has conducted on the topic over the years. Past publications could then be linked to summary including an explanation of their current status and whether they are still used. This could be done using analytical tools (google analytics) to monitor visits to webpage, environmental survey results and inquiries to regions. Materials could then be classified as still relevant, relevant if updates or expired materials archived.

The benefits of analyzing past work could enable identifying gap areas. In addition, analysis would assist in identifying emerging topics. The Secretariat presented the Steering Committee with the following questions:

1. What should be done with outdated materials? Update some, archive some?
2. Would it be useful to do datamining on environmental audits (once the audit database is updated)?
3. Should INTOSAI WGEA make a longer-term strategy reaching to 2028 or 2030?

The analysis of the past was considered essential in planning for the future. One point of discussion was the criteria against which the existing materials would be assessed. Based on set of criteria, such as the usefulness of the materials for SAIs, the documents could be classified in three categories (1) topical, (2) to be updated, (3) to be archived. As a point of reference, in some countries the authorities are not allowed to keep any material older than 15 years in their websites. On the other hand, keeping the documents up to date was considered very challenging due to the dynamic development in the environmental field. One option could be to contact the SAI which has led the project and ask for their willingness to update the document.



Analysis of the materials also serves the purpose of avoiding the WGEA to do too much, in the sense that we should not start to repeat what we have already done. Instead, we should base our activities on conscious decisions.

There was support for doing datamining on the audit database in order to find references to the INTOSAI WGEA products.

There were no objections to the vision of the Work Package. Project leaders will develop the criteria for the assessment of the WGEA products in the more detailed project plan.

### 13:00 UTC WORK PACKAGE 5 ON ENVIRONMENTAL SDGS (SECRETARIAT)

David Le Blanc (UNDESA): “Status of progress on SDG implementation and how the INTOSAI WGEA could support the implementation of environmental SDGs”

The first part of the session was dedicated to the keynote presentation of David Le Blanc from UNDESA, which provided insight into the sources of information on SDGs and considerations for the INTOSAI WGEA and audit work. There can be differences in ways of conducting audits according to regions especially in terms of the models being used as well as traditional performance audits. Important issues to consider are having the appropriate level of analysis in the SDG hierarchy – therefore whether to look at goals, at targets or even individual indicators. According to the keynote speech, the appropriate level on analysis could concentrate on target level rather than at goal level and defining scope is key to consider when defining subject matter of audit.

Another question that came up during the presentation was considering international versus national targets, understanding the topic of the audit – therefore having understanding of the entity. For example, the target on slums requires knowledge of housing market in terms of legal requirements and one cannot focus on just one part of the system. Consequently, a whole of government approach is required as well as an understanding of the actors involved and their interests. In addition, the presentation mentioned analyzing policy coherence and institutional coherence and assessing and measuring performance – finding out a way of finding or creating necessary indicators. Mr Le Blanc also suggested to be cautious with the global level indicators and rather to look at national level progress and to pay attention to topics that are nationally relevant, from the national perspective. Understanding interlinkages was also highlighted during the presentation as targets can affect several policy areas.

The presentation was followed by many questions including the indicators, the role of national statistical authorities, the need to look at the SDG target level and questions on whether there will be any additional UN-level meetings with the INTOSAI. Meeting between SAIs and UNDESA related to preparedness audits have been organized three times previously. A similar event could be planned once there is a bit more experience on audits on the implementation of the SDGs.

Useful links from the Zoom chat:

<https://sdginterlinkages.iges.jp/visualisationtool.html>

<https://www.un.org/development/desa/publications/working-paper/wp157>

## The Secretariat presented vision paper for Work Package 5

The Secretariat presented the vision paper for the Work Package 5. First, the Secretariat provided an update on the activities of other INTOSAI Working Groups on SDGs, as well as coordination role of the INTO-SAI level which the INTOSAI Secretariat in Vienna has taken.

The vision is to provide an innovative contribution to the global discussion on SDGs from an environmental standpoint. The idea is to include all Work Package leaders to the work in order to get input from the focus areas concentrating on the plastic waste, climate finance and sustainable transport, as well as to engage with the stakeholders. The Secretariat suggested to focus on the **policy coherence** and ensure that the environmental perspective is in the discussion.

In addition, the Steering Committee suggested to focus on the **whole-of-government and multi-stakeholder** approach as well as **focus on results**, which will be addressed in the IDI ISAM guidance. On the one hand, the Steering Committee noted that it would be useful to have a practical toolbox with specific focus on the environment. On the other hand, the Steering Committee members noted that there in fact are many tools already available, but they might not be well-known and we could survey them. Besides collecting these tools, the key is to use these in the analyzing the policy coherence in the context of SDGs.

The Steering Committee also discussed whether to concentrate on the SDG **goal or target level**. The Steering Committee considered useful for SAIs to look at the target level in order to capture the essence of targets and bring them from the global level to the country level.

There were no objections to the vision of the Work Package. The leaders will further elaborate the plan, also based on the IDI ISAM publication once it is published.

Auditor General Tytti Yli-Viikari closed the first day by stating the importance of us as a SAI community knowing what SAIs are expected to do concerning the SDG at global level. Each SAI has a role at the national level, but at a community level it is important for WGEA that we are talking to **the right stakeholder**, and that we know what the audit and evaluation community are doing, and that they know about us.

## Wednesday 25 March

### 8 UTC WORK PACKAGE 2 ON PLASTIC WASTE (LED BY SAI INDIA)

#### Vision for the work package

The project leader SAI India presented the vision for WP2. The vision aims to productively aid SAIs in auditing respective national efforts towards regulating the use of plastics and managing plastic waste. The ultimate target is to **prepare a compendium of knowledge material** through a research paper, an audit guidance note and an online training toolkit.

The scope of the **research paper** will cover three major topics:

- plastic & plastic waste management
- global legal arrangements and SAIs experiences

- current models & best practices.

The focus will be on production and consumption of plastics, including prevention, reusing and recycling.

The **audit guidance note** will seek to provide some general guidance to SAIs on important aspects of plastic waste management that a SAI would need to scrutinize, identifying general criteria for auditing, proposing audit methodologies, listing general audit questions based on experiences of different SAIs, and suggesting critical government level interventions which SAIs could recommend in their reports. The audit guidance note would also help SAIs to frame audit questions on several different issues related to the plastic waste.

The research paper and the guidance note will work as a base for an **online training toolkit**. The training material would be supplemented with appropriate case studies for better understanding of the process of auditing plastic waste management. Relevant WGEA guidance material for developing training materials would be referred for preparing the training toolkit.

The suggested **timeline for WP2** is as follows: the final drafts of research paper and guidance note would be sent for a review, and there would be parallel work conducted on Online Training Course in Q3 2021. All three projects would be then finalized during Q2 2022.

#### **Comments from the Steering Committee members:**

In the discussion, the **vision was considered to be very ambitious**. On the one hand, members found that the topic itself is important and therefore also deserves a lot of attention. On the other hand, fulfilling the vision requires a lot of work and it was discussed whether the working group is capable of carrying out the entire vision of such a complex topic with the given time frame and other resources.

Members commented that the topic of plastic waste has risen attention in their countries quite late and therefore most of the regulation and legislation is either new or has not been implemented yet. Many SAIs are interested in following the work package keeping their own future needs in mind.

The definition of plastic waste was discussed, and the project leader specified that the international plastic categorization, which is based on the international standards, will be used while working on the topic. Another point discussed was that in some countries plastic waste is considered as solid waste in legislation and regulation. The vision is that the research paper will take an overlook of all the regulations which are implemented in all the countries.

Regarding the research paper, the members proposed some **additional topics** for consideration:

- how recycling has been organized in different countries
- production and manufacturing phases of plastic
- the ways of increasing recycling capacity and its economic effectiveness
- current state of plastic waste management, and assessing the effectiveness of different measures implemented in different countries
- plastic waste exports; waste shipments and waste flows from country to country
- practical audit examples from the SAIs who have already conducted an audit on the topic.
- contributing to the UN follow-up and review of SDGs

As the topic is relevant for several INTOSAI WGEA's stakeholders, the project group was encouraged to involve stakeholders into the project and to collaborate with experts.



There are **a few ongoing projects in member countries**. EUROSAI WGEA will conduct a cooperative audit on plastic waste, and European Court of Auditors is in a process of conducting a review on the topic. These projects could bring positive input to the project.

During the discussions, there was also a reminder of a previous WGEA product which works as a guidance for guidance. According to the publication, a guidance should not be too long and not too heavy.

It was discussed, whether there will be enough time to create an online training toolkit. The vision is to first focus on the research paper and the guidance note, after which the work would be finalized with the training toolkit. Based on experience, a MOOC for instance requires nearly one year to be created in a successful manner.

One question was whether all the project members should prepare their own toolkit. The project leader specified that the online tool will be a generic tool that offers audit questions and suggests different data options. No country has to do it for themselves, but a general one will be done as a part of the project.

From the Secretariat's point of view, the project groups can decide independently what their project will look like and not all the projects have to be similar. It was suggested that the work will start with this research paper and guidance, and later, the project group will see if there is time for training toolkit. The Secretariat also pointed out the importance of supporting the UN with the follow-up but also to provide something for the SAIs.

It was discussed, whether the project team will be able to make the mini-survey questions in time, and whether the mini-survey should be postponed, or shall the project team make another survey by themselves.

There were **no objections to the vision** for the Work Plan as such, but a suggestion was made to reconsider preparing the online training toolkit. SAI India as a project leader will take this into account while preparing the more detailed work plan, which will be sent to the Secretariat after May, as the coronavirus situation eases.

## 12 UTC WORK PACKAGE 3 ON CLIMATE FINANCE (LED BY GAO)

SAI USA as a leader of the focus area on climate finance presented the vision for the Work Package. The Work Package will focus on SDG13 - climate finance and the UN indicator 13a on mobilizing 100 billion dollars annually. Goals of the Work Package are:

- 1) Share SAI experiences related to auditing climate finance, including
  - Survey SAIs to identify relevant audits
  - Description of common themes, challenges and audit approaches
- 2) Provide valuable information and tools to SDG stakeholders:
  - Provide information and tools
  - Identify various funding mechanisms
  - Identify extent of coordination efforts
  - Evaluate indicators
  - Develop a tool to track progress

In the discussion, Steering Committee members considered the vision **clear and very important**. One point of interest was whether the project will cover besides multilateral funding the bilateral and domestic funding. Work Package leader confirmed that the focus would be in **both multi- and bilateral funding**, but not in domestic funding. However, in order to know how the money is used, the recipient country perspective was considered important.

Besides Green Climate Fund, there are many other climate funds. Steering Committee found the **varying mechanisms** between the funds was identified as key concern. The 100 billion comes from various flows and this makes the tracking difficult. The **fragmentation** makes it hard for the donor countries to follow the money (Canada and ECA audits) especially once it goes to the multilateral bank.

Steering Committee considered the project **timely**, as the SDG13 timeline is the year 2025. In addition, the project is connected to the Paris Agreement. There were however some considerations whether it is premature to evaluate reaching the SDG indicators now.

Steering Committee stressed the importance of **monitoring and good indicators**. GAO could help here by sharing their work on indicators. In USA the expectation is to have defined measures to measure the progress.

Despite these challenges, Steering Committee members pointed out that there is **plenty of data available** in the UNFCCC process, where countries report via their communications. Additional reporting systems can be found under the OECD (DAC Rio markers). Moreover, the EU has additional reporting system.

From the **recipient country** perspective, it can be hard to track at the national level where the money is coming and going. This is the case in Brazil, where there is no national system to report and monitor financial flows. It would be useful also for the stakeholders and local level to know about the global financial flows. In addition, each fund has its own sets of terms and conditions, evaluation process, indicators, audit requirements and certification requirements. This makes it hard for the recipient country to the access the funding. It is also important to see how the considerations on the climate justice and damages caused by climate change are taken into consideration. Key question is whether the funding meets the **needs of developing countries**.

Steering Committee discussed also thoroughly about **the audience** of the Work Package, whether it is the international audience and UN or national governments. There were some doubts whether we can add anything into the work done by UN auditors or whether UN would be interested in engaging with us. There were clear arguments that the main target is the **national parliaments**, which are committed to the SDGs, the Paris Agreement and inter-national assistance.

However, Steering Committee also stressed that this Work Package could address more global issues, particularly considering the excellent timing of this work. In **2023, the global stock** taken under the Paris Agreement will take place, and it will review among other things the progress on climate finance, both its quantity and quality. One subsidiary body under the UNFCCC is the **Standing Committee of Finance**, which develops the rules and seems to be interested in facilitating collaboration with the INTOSAI WGEA.

Steering Committee supported the idea of **coordinated audit** on climate finance, which could include both the donor and recipient countries, possibly with the help of case studies. This could include besides UN also multilateral banks, such as World Bank and Asian Development Bank. In 2010, WGEA did a coordinated

global audit on climate, which could be used as a benchmark. The topic could include the question of transparency of funds.

The information the INTOSAI WGEA could gather from audits in SAIs via **survey** was found very valuable. One source of information is the survey that SAI Netherlands did a few years ago.

The Steering Committee also heard some thoughts from the INTOSAI Working Group on Financial Modernization and Regulatory Reform, which deals with **financial stability**. As a new area they will also look at the climate finance, as they see the climate increasingly as a risk at the macroeconomic level. Thus, there is room for collaboration between these two INTOSAI Working Groups.

**UNDESA** representative told that UN has additional groups working with indicators, and there might be one on climate topic. He considered the evaluation including both donor and recipient countries interesting. He confirmed that fact that there are numerous climate funds, and the World Bank had concluded in 2013 the extreme fragmentation, as some funds are earmarked for very narrow topics. He suggested to contact the World Bank evaluation group, as well as being directly in contact with the UNFCCC, which as a convention has its own governance structure and most likely a lot of internal data.

There were **no objections to the vision** for the Work Plan. SAI USA as a project leader will consult the subcommittee and send a more elaborated project plan in May and cooperate with the mini survey whenever it becomes topical.

## Thursday March 26th

### 5 UTC WORK PACKAGE 4 ON SUSTAINABLE TRANSPORT (LED BY SAIS OF CHINA, INDONESIA AND THAILAND)

SAI Indonesia presented the vision for the **Work Package 4 on sustainable transport** on behalf of all three project leaders. The Work Package would focus on providing an understanding on SDG11 and aims at helping governments act effectively and achieve SDGs in several areas connected to sustainable transport including targets beyond SDG11 such as for example 3.6, 7.3, 9.1.

According to the project vision, the main output of Working Package 4 would be **audit guidance** which would support SAIs' work in the field of transport management with a view to help governments achieve SG11. The guidance would cover

- trends and developments in sustainable transport including the follow-up and review of target 11.2;
- governmental response (e.g. agreements, policy measures, specific instruments);
- choosing and designing audits on sustainable transport (complemented by case studies).

Aside from traditional methods planned to be utilized in compiling relevant information (literature review, case studies, information exchange with experts and WGEA members via meetings and survey), project leaders also proposed regional WGEAs to consider **cooperative audits** on sustainable transport. ASOSAI

WGEA had already included such a project in its draft work plan for 2020-2022. Another point of discussion raised by the project leaders was whether the project should be limited to SDG11 only to secure the output of the project within the given timeline.

The Steering Committee members applauded the visuals used in the project vision paper.

**Spatial and urban planning** were highlighted as important elements in successful sustainable transport policies and management. The Steering Committee pointed out that earlier work on INTOSAI WGEA research project on greening the cities<sup>1</sup> could prove relevant for Work Package 4.

EUROSAI WGEA representative proposed to promote the project at the upcoming EWGEA annual meeting which was to be built around air pollution and transport. PASAI WGEA representative also thought it possible to discuss the topic at their upcoming meeting. Project leaders expressed their openness to welcoming additional members to the project team.

Steering Committee elaborated on the **modes of transport** focused on in the Work Package. Steering Committee pointed out that optimal sustainable transport solutions vary from country to country due to local specific circumstances. It was pointed out that aside from big public transport systems different mini-transport vehicles had become popular in urban environments (e.g. e-cycles, e-scooters) bringing along new concerns about road safety and questions about sustainability of such platforms from a product life-cycle perspective (carbon intensiveness of batteries). Additionally, Steering Committee wondered whether sea transport would also be included in the project scope the emissions of which are more relevant to e.g. for the Pacific region compared to those from land-based sources. One idea that was offered was to consider also entirely new transport modes which could completely transform the transport sector in the future. Conceptually, the classification of **public and private transport** was suggested to be useful to be looked at from the policy-making perspective.

Steering Committee thought it important to study the **different linkages** that sustainable transport has with other SDGs besides SDG11, and to consider an **integrated approach**. Greenhouse gas emissions was brought as one example area highly relevant for the transport sector and for SDG 13, and in this case not only public and urban transport but also private and long-distance transport play an important role. Project leaders found it feasible to address the interlinkages further upon doing the more in-depth research for the project. The Secretariat also supported taking an integrated approach and noted that the title of the Work Package was more like a motto and not to be regarded as strictly limiting the project scope to SDG11 only.

Steering Committee also reflected on **mobility/transport system analyses and investment planning** that public authorities would be performing, and which could be investigated by SAIs. During mobility/transport system analyses, all different sustainability aspects would ideally need to be addressed and therefore it was suggested that comparative information about the practices in different countries could be useful to SAIs. Stakeholder engagement and public awareness was also considered important in these processes. Project leaders regarded it possible to use comprehensive mobility analysis as a good starting point, a background for the project.

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<sup>1</sup> [https://www.environmental-auditing.org/media/113686/21c-wgea\\_greening-cities\\_18-sep-2019.pdf](https://www.environmental-auditing.org/media/113686/21c-wgea_greening-cities_18-sep-2019.pdf)

It was also pointed out that transport management is often the task of local governments and not all SAIs are therefore able to address the specifics of transport management. Road construction and the quality of roads was also mapped as one relevant factor regarding sustainable transport.

The Secretariat briefly informed that it could put the project team in touch with **experts** from the European Court of Auditors which had conducted various audits connected to transport, both on large infrastructure projects and also on a local level related to urban mobility and health of the citizens.

It was suggested to investigate innovative local sustainable transport initiatives during the project to map **interesting cases** that could serve as an inspiration (e.g. using plastics recycling to pay for public transport tickets).

The Steering Committee also discussed the **timeline and key milestones** of the project. A conceptual question was raised whether the SAIs had to wait for the guidance to be ready by 2022 before they would be able to design sustainable transport audits, including also cooperative audits, that would help assess the delivery of relevant SDGs. Project leaders elaborated that the planned **mini-survey** among SAIs with experience in auditing transport issues would already feed into developing the guidance. In the cooperative audit planned in ASOSAI WGEA starting from 2021 also members with more experience can support those with less. The cooperative audit will need further consideration as to whether it would be a more narrow-scoped cooperative audit or a more flexible parallel audit, and what would be the realistic timeline for this project given the current global health situation.

There were **no objections to the vision** for the Work Package. SAIs of China, Indonesia and Thailand would address all comments and suggestions when deciding on the exact scope and timeline of the project and would elaborate the project plan by the end of May. The mini-survey of the project would be compiled in April-May.

## 7 UTC WORK PACKAGE 6 ON EXPERIENCE SHARING AND CAPACITY BUILDING

### MEETINGS AND WORKSHOPS (LED BY THE SECRETARIAT)

The Secretariat presented a brief overview of INTOSAI WGEA meetings planned for the work plan period 2020-2022. The Secretariat also pointed out that meetings and workshops will be closely connected with the suggested general timeline for the projects part of the Work Plan.

The Secretariat recalled that the **20th Assembly Meeting** was planned to be held in Rovaniemi, Finland on 18-21 January 2021. Inspired by several previous WGEA meetings, Secretariat suggested integrating local relevant environmental topics to the design of the event – such as the Arctic environmental change and circular economy. The Secretariat highlighted that Work Plan focus topics (plastics, climate change, transport) would be included in the agenda as well in Rovaniemi. Workshops for project groups could take advantage of the attendance of participants from SAIs around the world via potential additional cases and information or already initial feedback to tentative results. The Secretariat additionally suggested organizing a methodology clinic or a fair to offer participants a chance to learn about innovative methods SAIs have developed and which could be used in environmental audits. The Steering Committee would also have a chance to

gather either prior to the Assembly or shortly after its adjournment to reflect on the Assembly and the following phases of the Work Plan projects.

The Secretariat proposed to schedule the **18th Steering Committee** meeting for November 2021. By SC18, draft project outputs would be discussed and further developed, if needed. The meeting could be held either face-to-face or alternatively via videoconferencing platform, according to the preference of the SC.

The Secretariat further elaborated that with project results finalized by May 2022, the **21st Assembly Meeting** could be held approximately in June 2022. Outcomes of Working Packages would be presented at the SC21. The Secretariat believed the SC21 to be also an excellent occasion to celebrate the 30<sup>th</sup> anniversary of INTOSAI WGEA.

In the discussion Steering Committee supported the plans for INTOSAI WGEA meetings outlined by the Secretariat. Circular economy was regarded a good choice for an additional topic at the Rovaniemi Assembly due to advanced Finnish practices as well as potential experiences of SAIs in this field (ECA believed it could present its work on plastics and e-waste). The Secretariat further elaborated that, as always, SAIs would be invited to share relevant experiences on the topics of the Assembly Meeting. It was additionally suggested that the SC meeting at the sidelines of the Rovaniemi Assembly could take place prior to the main event. The Secretariat promised to follow this idea up with the Steering Committee members to find the optimal solution.

The previous Secretariat, SAI Indonesia, pointed out that the quality control process for INTOSAI projects would need to be reckoned with during the work plan period in consultation with the Chair of the Knowledge Sharing Committee (SAI India).

SAI Morocco expressed its continued commitment to host the Steering Committee meeting of INTOSAI WGEA potentially in 2021. Also SAI Canada expressed their interest in hosting a Steering Committee meeting.

#### GLOBAL TRAINING FACILITY ICED (LED BY SAI INDIA)

SAI India introduced the **International Centre for Environment Audit and Sustainable Development** located in Jaipur. The decision to assign iCED as the global training facility (GTF) for INTOSAI WGEA had been taken already in 2011 and SAI India assured that iCED would continue in this function also during 2020-2022. iCED also functions as a training center for the INTOSAI Working Group on Extractive Industries and the focal point for national trainings for employees of SAI India.

SAI India outlined the objectives of GTF during 2020-2022:

- to upgrade by 2022 the **International Training Program “Introduction to Environmental Auditing”** by introducing the topics of SDG 11 – Sustainable Cities and Communities, SDG 12 – Sustainable Consumption and Production, and SDG 13 – Climate Action and Other Relevant Environmental Topics;
- to develop and run **international workshops** on specific environmental issues in collaboration with INTOSAI WGEA members (biodiversity; desertification, food security and sustainable agriculture; climate change);



- to develop a **pool of trainers** on environmental auditing, SDGs and other relevant topics based on experts from INTOSAI WGEA member-SAIs;
- to **increase the number** of trainees and trainers as well as the number of environment-related training programs and workshops;
- to collaborate with various stakeholders in **research** and training;
- to continue to improve the **quality of training**, both classroom training and practical field-visits.

SAI India noted that the International Training Programs it had been hosting since 2013 had received **positive feedback** from participants and highlighted the importance of contributions from INTOSAI WGEA members in helping develop courseware and facilitate the trainings. Therefore, SAI India would continue to send annual invitations to WGEA member-SAIs to **nominate trainers** to the ITP. The next, already 8<sup>th</sup> ITP would take place sometime in November 2020.

In the discussion, the Steering Committee praised the valuable contribution that SAI India was making to the environmental audit community by maintaining GTF. Several members (Canada, Finland) promised to consider sending trainers to ICED and praised the practical experience gained for those part of faculty. It was recommended to send out **official invitations** to nominate the trainers out a little earlier than in previous years.

It was suggested that the INTOSAI WGEA **database of audits** located at [www.wgea.org](http://www.wgea.org) could be used for identifying SAIs with relevant audit experiences that could potentially nominate training experts.

The Steering Committee also wondered whether SAI India had performed any **follow-up enquiries** among participants to evaluate the impact of training. SAI India noted follow-up had been made within national training programs only, but it had regarded it too extensive to approach SAIs sending trainees to ICED with official enquiries in this regard.

The **length** of the training programs was also elaborated upon. SAI India suggested that if needed, it could discuss this issue further with the Secretariat, but the 2-week ITP and 1-week international workshops had thus far proven to be optimal.

#### MASSIVE OPEN ONLINE COURSES (MOOCS) ON ENVIRONMENTAL AUDIT (LED BY SAI ESTONIA)

SAI Estonia presented its vision for the update of two MOOCs on environmental auditing: **“Introduction to Environmental Auditing in the Public Sector”** and **“Auditing the Sustainability impacts of Infrastructure”**.

Both courses were developed by SAI Estonia in cooperation with the University of Tartu in 2017 and had already been running for 4 times. Participants from altogether 100 SAIs around the world had attended the MOOCs. As audit examples included in the courseware are based on environmental audits conducted by SAI Estonia only, both participants as well as the facilitators would wish to **expand the practical base** of the courses. Training materials may additionally benefit from analysis, potential restructuring and updates.

SAI Estonia invited SC members to participate in **testing** of the updated versions of the courses and, those interested, already in **reviewing and updating courseware**. Audit cases would be sought for among all WGEA members. Additionally, **translation** to other languages could be considered (Spanish, French). SAI

Estonia however emphasized that translation would need to be accompanied by facilitation and potentially also another e-learning platform beyond that offered by University of Tartu. SAI Estonia would nevertheless remain open to discussing translation initiatives with SAIs interested in collaboration.

SAI Estonia also outlined the **main milestones** of the MOOC project by which audit cases would be collected and main volume of update work done during 2020. Updated MOOCs would be tested in the 2<sup>nd</sup> and 3<sup>rd</sup> quarter of 2021, leaving time for adjustments and finalization of courseware ahead of 2022 when the updated courses would be launched.

SAI Estonia raised the question whether the **quality control process** of INTOSAI products had to be followed also with the MOOCs and proposed to regard the testing phase as well as the feedback from participants of the first run of the updated MOOCs as meeting the Q&A requirements. SAI Estonia highlighted that it did not regard full public exposure among all INTOSAI members as the best fit for training materials.

In the discussion, the Steering Committee members pointed out that e-learning initiatives had become increasingly popular in their SAIs and this line of action within INTOSAI WGEA was regarded highly welcome.

The **maximum number of participants** in MOOCs was elaborated upon in which case SAI Estonia informed that at its last MOOC, it had stopped the registrations at 700. While MOOCs have been designed to enable self-based learning with all-time available training materials and automated exercises and tests, discussion in course forums still needs to be followed and participants' enquiries responded to by the facilitators.

**Linkages** with INTOSAI WGEA other projects and products were discussed. It was pointed out that MOOCs had already offered a good opportunity to promote INTOSAI WGEA products, and this practice should be continued. SAI Estonia thought it an excellent idea and invited the leaders of Work Packages to provide relevant input to MOOCs. As a minimum, project leaders could participate in testing the MOOCs and offer recommendations in this regard. The relationship between the MOOCs and training provided at GTF was asked about. SAI Estonia pointed out that its people developing the e-learning materials had been earlier involved in setting up the GTF and the 1<sup>st</sup> ITP on environmental auditing; no direct coordination, however, was happening. As an idea, SAI Estonia suggested that participants of face-to-face trainings could have look at online training materials before taking the more in-depth course at iCED. The Secretariat supported this idea as a longer-term potential development.

SAIs of Brazil and Canada promised to consider the translation of MOOCs into Spanish/Portuguese and French.

#### TRAINING ON SUSTAINABLE DEVELOPMENT GOALS (LED BY SAI INDONESIA, PRESENTED BY THE SECRETARIAT)

SAI Indonesia presented their vision for **SDG-related training**. The focus would be on climate action (SDG 13) as a cross-cutting issue with most interlinkages with other goals: SDG 2 (agriculture and food production), SDG 6 (clean water and sanitation), SDG 7 (renewable energy), SDG 11 (waste management and sustainable transport), SDG 15 (land rehabilitation). With training as a first step, SAI Indonesia also envisaged **parallel audits** to take afterwards. Sharing lessons learned during the parallel audit, a **community of practice** would be created as well as a practical compendium on audit approaches. SAI Indonesia suggested to organize first training, on SDG-preparedness, in 2020. If possible, already a selected first topical SDG-training could take place in 2020 as well, followed by trainings on different topics cyclically beyond 2020. In 2022, all experience gathered during the working period would be gathered into a compendium and

potentially audit guidelines that could support also Work Package 3; a **pool of experts** would have been developed based on participants as well.

SAI Indonesia also outlined project success indicators: better audit practice on climate action, widespread experiences and lessons learnt, compendium on auditing SDGs, a pool of competent auditors on SDGs. Most important impacts of the project would include increased audit effectiveness and capacities in SAIs as well as the fulfilment of the expectations of the citizens.

Steering Committee members were impressed by the **ambition** of the project. It was suggested to consider whether it was realistic to achieve all planned outputs within the 3-year period, especially several different parallel audits. SAI Indonesia drew attention to the more flexible design of the parallel audit and also further elaborated that audit design matrices developed during training could be used in different parallel audits to facilitate the process; the actual number of parallel audits would depend upon the interest of SAIs.

The Steering Committee enquired about **cooperation with Work Package 3**. SAI Indonesia explained that it aimed to support the climate finance content package by providing practical tools to SAIs. The Secretariat advised to keep the communication line open between SAI Indonesia and GAO in this regard. Additionally, the Secretariat pointed out that as INTOSAI Secretariat had taken a coordinating approach with SDG-related enquiries among SAIs, information requests for the project of SAI Indonesia would be best to consult with the General Secretariat prior to circulation among SAIs.

The Secretariat noted that the SDG-training project had been included in the Work Plan at a later stage and therefore also called the SC members to voice their opinion about this. No objections to the project vision were voiced, and it was approved that SAI Indonesia would consider the SC comments upon developing the more detailed project plan.

#### GENERAL DISCUSSION ON TRAINING (SECRETARIAT)

The Secretariat acknowledged with pleasure that many interesting training initiatives had been put forward in the frames of Work Package 6 and recommended respective project leaders to pay attention to each other's work as well as search for synergies between projects to avoid working in isolation and potentially overlapping too much.

#### CITIZEN PARTICIPATORY AUDIT (SAI PHILIPPINES)

The Secretariat presented the vision of the project on behalf of SAI Philippines. The Secretariat pointed out that the Citizen Participatory Audit project had been added to the Work Plan at a later stage after the corresponding proposal by SAI Philippines and consultation with the Secretariat.

The Secretariat gave an overview of the **substance** of the Citizen Participatory Audit method whereby citizens and civil society organizations participate in SAIs' work either through direct involvement in audit teams or collaboration on selected audit-related activities. SAI Philippines had used CPA in its several environmental audits.

The Secretariat further elaborated that the objective of the CPA project of SAI Philippines was to develop an **experience sharing material** available to all SAIs interested, describing the CPA approach and its

potential use particularly in environmental audits. At the Rovaniemi Assembly, a workshop could be organized to further introduce the CPA method and receive suggestions from SAIs to the content of the planned experience-sharing material. The Secretariat also informed that SAI Philippines was ready to finalize the material by the end of 2021.

The Steering Committee discussed about the format of CPA project's **output** and recalled earlier discussions in SC about the desire to keep the number of different output documents lower in the 2020-2022 period. The Secretariat explained that the output would be an experience-sharing material, something more concrete and methodological which could be utilized as a tool shared with WGEA members. SAI Philippines was fully ready to provide resources for the initiative and keep the timeline concise.

SAI Estonia informed that one of its auditors had been investigating stakeholder engagement practices in SAIs worldwide in the frames of the IDI Young Leaders Program and could provide input to SAI Philippines.

#### 10<sup>TH</sup> SURVEY ON ENVIRONMENTAL AUDITING (SECRETARIAT)

The Secretariat introduced the history, content and functions of the Survey conducted during every WGEA work plan period to gather information about environmental audit practices and expectations of SAIs to the WGEA. The Secretariat was planning to continue to this traditional project with the same timeline and milestones which had been followed during the previous work period. Regarding the content, however, considering that the Survey questionnaire and outcome report had developed into rather voluminous documents, the Secretariat proposed a vision to **streamline the project**. The Secretariat put forward some ideas in this regard: shortening the questionnaire, conducting the survey fully online and in English only. Furthermore, the Secretariat proposed discussing whether the Survey report could be more concise or broken down into several products to different target groups. The Secretariat invited the Steering Committee to reflect on the streamlining proposal and to suggest the elements to be maintained and those possibly excluded from the survey questionnaire.

The Steering Committee generally supported the Secretariat's streamlining vision. The following **must-have elements** were listed: questions around the SDG work carried out by SAIs, training needs, expectations of members to WGEA regarding the types of supporting materials (research, guidance etc.), mapping of environmental audit topics and audit plans. Questions concerning the legal mandates, human resources and more detailed capacity issues of SAIs were regarded as potentially not relevant to be asked in every three years but with a **longer interval**. It was pointed out that **web-based** survey tools for the likes of Survey-Monkey had shown higher response rates compared to the more traditional methods. The option of having several people from one SAI filling the web-questionnaire was considered important. It was also recommended to make more intensive use of **visuals and graphs** in the Survey outcome report. Steering Committee drew attention to the need to coordinate the project with surveys conducted by **regional WGEAs** to avoid duplication.

#### ENVIRONMENTAL AUDIT GUIDS IN THE INTOSAI FRAMEWORK OF PROFESSIONAL PRONOUNCEMENTS (SECRETARIAT)

The Secretariat elaborated on the reform of the INTOSAI standards' framework into the Framework of Professional Pronouncements (IFPP) carried out during 2016-2019 and the status of the four **environmental**

**audit GUIDs within the IFPP**<sup>2</sup>. Particular attention was paid to GUID 5202 (ISSAI 5130) which had not been updated since 2004 despite initial work during 2013-2016. The Secretariat highlighted that as all four documents had not been updated since the creation of IFPP, they bore disclaimers “pre-IFPP document” meaning that an **assessment was due** how the documents were used and whether they served the purpose and new format of INTOSAI Guidance. The Secretariat had voiced its interest to take part in a special **advisory group** to be assembled by the Professional Standards Committee in 2020 to identify necessary improvements within IFPP and was keeping track of relevant developments. The Secretariat believed it important for the Steering Committee to take a position regarding the **status and future** of the four environmental audit GUIDs and to proactively consider necessary developments in the GUID documents with a view to initiate a corresponding project in the Work Plan during 2023-2025.

Steering Committee believed it practical to take a proactive approach and start **planning** for the update of the environmental audit GUIDs.

SAls of Indonesia and Canada elaborated on the process of attempting to update ISSAI 5140 (**GUID 5202**) during 2013-2016, with a general takeaway that it had been way too early to provide guidance about auditing SDGs back then. However, with more practice gained by SAls since, it was deemed viable to map best practices and consider **developing guidance** in cooperation with other relevant players in INTOSAI. The Secretariat pointed out that GUID 5202 was focused on **sustainable development more broadly**, suggesting that while SDGs were an important international framework introduced in 2015 certainly to be regarded with, the SDGs were not all that sustainable development was about. It was recommended to add an “updates-pending” disclaimer to GUID 5202 to avoid it misleading the users due to outdated content.

The Steering Committee believed that GUIDs 5200, 5201 and 5204 could also benefit from updated audit examples and potentially some adjustments content-wise. It was pointed out that overlaps between GUID 5204 and GUID 9000 needed to be addressed.

The Steering Committee thought it practical to create a smaller working group within WGEA to plan future updates to the GUIDs. The Secretariat highlighted that this would be well in line with the “planning to have a plan” indication under Work Package 6. However, during discussion it emerged to be more logical to continue work on GUIDs in the framework of **Work Package 1** co-led by the Secretariat and SAI Canada. As a result of this work, a proposal could be developed to include updating projects of GUIDs to the IFPP Strategic Development Plan. The Secretariat also promised to keep itself abreast of relevant developments in INTOSAI.

## 11 UTC WORK PACKAGE 7 ON COMMUNICATION AND STAKEHOLDER RELATIONS (LED BY THE SECRETARIAT)

### Vision for the Work Package

The vision is to improve INTOSAI WGEA’s image and relevance as an internationally well-known organization. Besides improving the visibility, we want to have effective communication also internally, and we will explore new ways to communicate and enhance the use of social media.

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<sup>2</sup> GUID 5200 Activities with an Environmental Perspective, GUID 5201: Environmental Auditing in the Context of Financial and Compliance Audits, GUID 5202: Sustainable Development: the Role of Supreme Audit Institutions, GUID 5203: Cooperation on Audits of International Environmental Accords.

The main channels for communication will be the [wgea.org website](http://wgea.org) and [e-mail lists](#). In 2020–2022 the Secretariat will also explore the possibility of using online platforms for internal work along side with the e-mails. [Social media](#) will focus on Twitter as well as LinkedIn, which is a new channel for both internal and external communication.

The projects groups are encouraged to create their own, possibly innovative, ways to communicate within their own work group. The project leaders are responsible of creating the best communication channels for their own group. In order for Secretariat to keep up to date, the Secretariat will ask for short updates from project leaders on a regular basis.

Stakeholder relations can be approached from two different points of view. Firstly, there are several [external stakeholders that could aid](#) project leaders with their work packages, e.g. academia, think tanks, organizations etc. Secondly, INTOSAI WGEA could also [have an influence on certain stakeholders](#). In order to get our products more visible, we want to focus on identifying portals where we could share information on our publications. Besides, there will be high focus on communicating the final products by creating visualizations, infographics, pieces of news and visually appealing videos in 2022.

To identify the most relevant stakeholders, the Secretariat has listed some external stakeholders, that include both organizations and portals. The [stakeholder listings](#) are in alphabetical order, so no pre-ranking has been done to the stakeholders. The file has been sent to the Steering Committee Members to be filled in. The deadline for filled stakeholder listings is 1<sup>st</sup> of May.

The Secretariat will draft [a communication strategy](#) during 2020 and discuss it with the Steering Committee. The Communication strategy will cover with whom we communicate, and why, how and when we do communicate with them. The objective is to create a long-term plan for the entire INTOSAI WGEA and its stakeholders. All the project leaders are encouraged to reach out to their most relevant external stakeholders within their own topic. The Secretariat is happy to assist and brainstorm the communication with the work package specific stakeholders as well.

The Steering Committee members were unanimous that [Greenlines](#) is an important channel for communicating about INTOSAI WGEA activities for wider audience, and Greenlines will remain important also in the future. The Secretariat will discuss with GAO on how to improve the distribution of Greenlines even further and how the articles in each issue could be promoted more effectively.

In the discussion, one of the greatest risks of the new communication strategy is that the strategy will be too generic. It was suggested that communication strategy will first be done on a global and generic level but once the specific objectives and audiences of each work packages have been identified, [sub-communication strategies for each audience](#) with a targeted message could be drafted. This would limit the risk for the strategy to become too generic.

Steering Committee considered it to be important to identify the audiences at the UN who would value the work INTOSAI WGEA is doing, and that our products can contribute to the follow up and review of SDGs.

Some regional areas have also had initiatives to create their own [regional communication plans](#) – these could help to create the communication strategy for the INTOSAI level working group. Some SAIs also offered to ask their own communication units to help with creating the communication strategy.

It was commonly agreed that there is a great need for the collaborative work that INTOSAI WGEA is doing. Especially if the work could be summarized in [infographics](#), informative and communicative products, they could be easily get to the publications to the media and headlines.

A more modern and faster ways of working were supported, and Steering Committee agreed to explore the possibility of using [online platforms](#) such as Slack-channel. Some countries have a firewall blocking the





access, and therefore it is important to keep the e-mail as a backup channel so that all SAIs can access the information.

It was also requested that the Secretariat will communicate the survey effectively so that the participation rate will be as high as possible.

Regarding social media, it was agreed that the main channels used will be [Twitter](#) and [LinkedIn](#). The usage of social media will be further developed while as the products of the work plan are getting ready. Channels such as Instagram and YouTube will then be considered to be used again once we have more visual material to distribute.

The Secretariat also reminded the Steering Committee that if SAIs need any material about INTOSAI WGEA, the Secretariat can provide informative presentations, brochures etc. for wider distribution in all SAIs. Also those countries hosting WGEA related meetings might want to pay attention to the communication, and the Secretariat is willing to assist with planning the communication.

#### CLOSING OF THE MEETING

The Secretariat thanked all the Steering Committee Members for a positive response to organize the meeting over a video and active participation despite the various time zones. Audit General Tytti Yli-Viikari closed the meeting by referring to a Finnish proverb about how “the necessity is the mother of invention” and this meeting in a video format has been a prove about that. She was pleased that we did not postpone the meeting to the autumn, and we can start to implement the Work Plan. She thanked warmly all the participants as well as the Secretariat for a successful meeting.