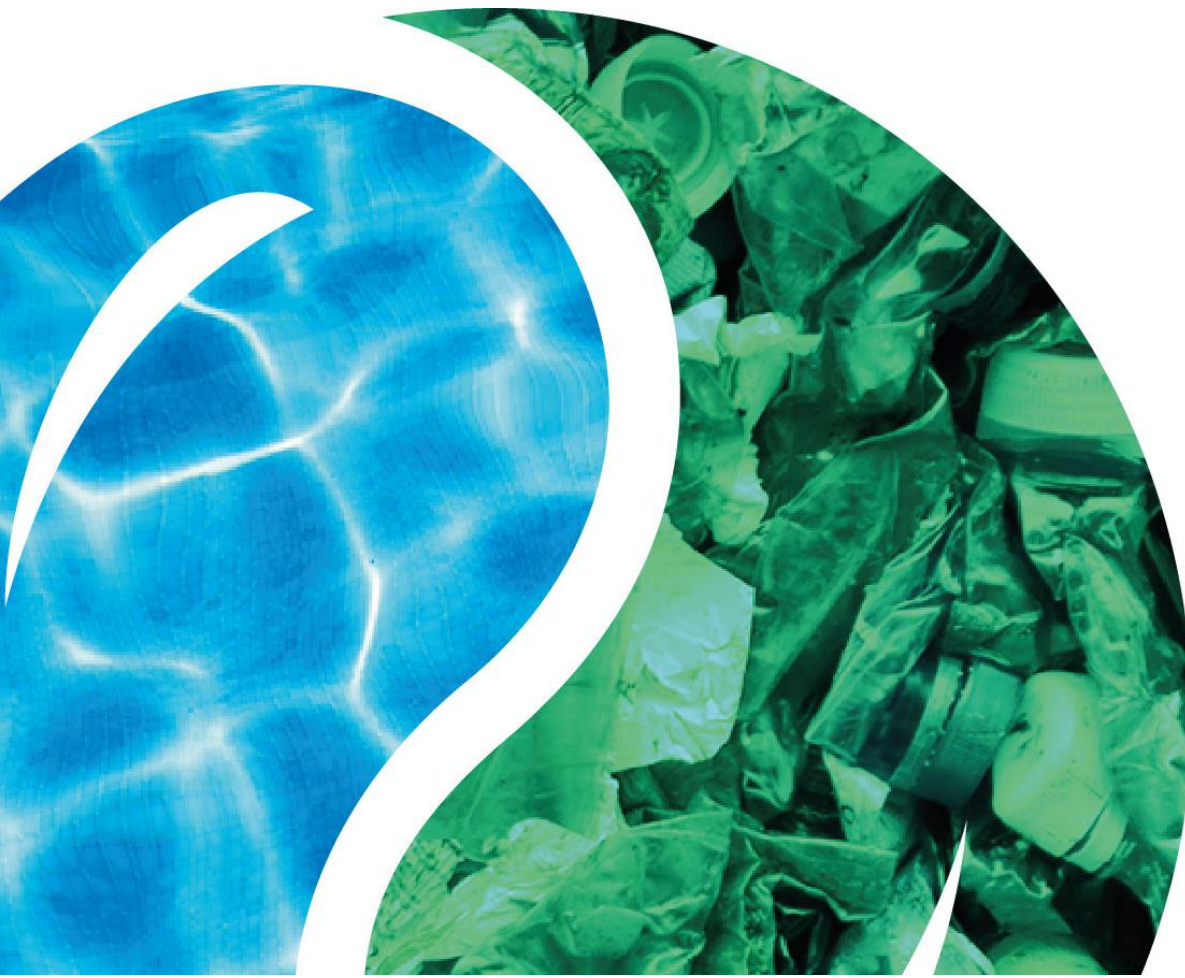




INTOSAI
Working Group
on Environmental
Auditing

18th Steering Committee Minutes of Meeting

24 – 26 MARCH 2020



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Participant SAIs:

Brazil, Canada, China, Czech Republic, Estonia, Finland, India, Indonesia, Kuwait, European Court of Auditors, Morocco, New Zealand, Nigeria, Philippines, Poland, Thailand and the United States

Monday 20 September

INSPIRATIONAL SPEECH

BERIS GWYNNE (FOUNDER AND MANAGING DIRECTOR, INCITĂRE)

Ms Beris Gwynne has qualifications in international law and international relations and has served on several boards and advisory groups focusing on issues of accountability and effectiveness in governance and management. She's worked for the Australian Department of Foreign Affairs and Trade, Australian Agency for International Development, World Vision Australia, the Foundation for Development Cooperation for the Global Water Partnership Organisation, has been a Director of Global Accountability in the World Vision International and a Director and the United Nation's representative in Geneva. Currently, she is the Founder and Managing Director of Incităre. She's an advocate for creating and supporting spaces for the promotion of strategic foresight value based next generation partnership for development and humanitarian action with particular interest in the effectiveness outcome mapping and measuring of impact and accountability to achieve the sustainable development goals.

Strategic foresight sounds like just another buzzword but in fact it has been going on among human beings for many years. The foresight based on anticipation is not new, it spans cultures, disciplines, generations, geographies, religions and sectoral affiliations. It is known that the focus on auditing, specifically, which has its own parameters, its own requirements, and responsibilities – is particular in environmental auditing. Reflecting on the fact that there are many studies of megatrends, the things that have been predicted are already happening. Future thinking doesn't mean that as auditors, one now has to become an expert in all of these other fields. What it does mean, is that regardless of the area of expertise one now has to find some way of connecting to sources of information that will give the state of start on information as to where things are moving, where there might be signals of something that might benefit from some further development.

Dealing with world views that ignore current distributions of population but more importantly current distributions of wealth and the distribution of births and it does not seem we take into account personal wealth and births, even though these statistics are slightly dated you get the picture, there is nothing sustainable about current levels of distributions, we absolutely must find some other way to manage the processes of damage to the environment caused largely by human habitation affecting all other species.

Ms Gwynne expressed that she sees that the current crisis is not environmental, it's not financial, it's not even technological, it may be partly digital, but at its core is a relational or cognitive crisis. Leaders have somehow fallen into some of these traps where things are seen only in one way or only part of the problem or people have built technical and

disciplinary silos so high that one no longer sees or asks for inputs from anybody else. For much of the time people are looking backwards, people are not looking forwards. People have become spectators, those of us living in the 10% of the world see what's going on but we've somehow been dulled to any level of sensitivity about what life is like for the 90%.

Ms Beris Gwynne's inspirational speech is available on the [INTOSA WGEA Youtube channel](#).

FUTURE WORKSHOP

VIVI NIEMENMAA, MEERI TARVAINEN (INTOSAI WGEA SECRETARIAT)

Presentation of preliminary assignments

The INTOSAI WGEA's work has always been planned for the next three years. The workshop was held to receive longer-term guidance and also help the Secretariat to build alliances in the longer term. The Working Group has three processes that feed into this strategy work: (1) stakeholder interviews that Secretariat in summer, (2) the 10th survey on environmental auditing and (3) this workshop aiming at receiving contributions from the Steering Committee.

The first part was the WGEA rally with 15 minutes and 14 illustrations from SC SAIs presenting the aspirational vision of the WGEA in 2030 in one minute.

SAI Canada presented an INTOSAI WGEA logo illustration depicting the working group's importance in capitalising the work done in the past in order to feed into the future.

SAI Czech Republic presented an illustration regarding earth protection and how the Working Group is aware of challenges and helps address them. In addition, SAI Czech Republic's second illustration portrayed climate change and its impacts, air pollution and biodiversity.

SAI Estonia displayed a picture of a catalyst that has two functions, the function of accelerating something and also to have a cleaner outcome when you have it in a car. The idea being that one might not be the smartest one, but we have the power to bring people together to provide information, to accelerate the changes and at the same time hope that the results will be good for the environment. Therefore, the result is always cleaner what comes out from the catalyst.

The European Court of Auditors showed in their selected picture which discusses climate change, how SAIs have a role in drawing stakeholders' attention to the impacts of climate change. In the future SAIs will have to capitalise on what digitalisation brings to auditors.

SAI India presented how in 2030 INTOSAI WGEA will become more important as we are facing many environmental challenges. Climate change is the most important topic that

will remain for the next 10 years. Suggested topics for the future include alternative fuel as well as disastrous events which will pose a risk in the work of the WGEA in the next 5 years.

SAI Indonesia showed an illustration envisioning that WGEA we will keep supporting the cause of 2030 development agenda in line with representing the 5 P's which are People, Planet, Prosperity, Peace and Partnership. WGEA activities and its outputs should be based on a spirit of strengthening global solidarity and awareness.

SAI Kuwait's picture displayed a future vision including the sustainable development goals for 2030. The image also portrayed what the world would be like if development missions are accomplished, hence showing the final destination for the plan in 2030. This would include accomplishing sustainable goals like affordable and clean energy, clean water and sanitation, climate, life below water and life on land.

SAI Morocco gave an optimistic vision about the future of WGEA by 2030. WGEA listens actively to the SAIs needs and SAIs expectation to improve their skills and order to help governments and all stakeholders to meet a better, sustainable environment. Therefore, being about a very ambitious vision that needs synergy and collaboration between all the WGEA communities.

SAI New Zealand created their illustration during the lockdown including a compilation of photos from locations nearby with the overall theme being enjoyment of nature - through good environmental audit work, we will be able to protect it and future generations will have the same enjoyment of nature that we enjoy now. One of the illustrations also highlighted the importance of connections and working together.

SAI Nigeria introduced an illustration looking at the environment in terms of the African environment. Africa has population increase on a regular basis, depletion of natural resources. The concern is how to ensure that one can conserve and reduce the extent to which this is having impact on Africa's natural resources and forest. Moreover, various industries continue pollution of the environment and pollution of waters. How do we see that we have a sustainable water system and in the near future, currently and in the future.

SAI Philippines' picture included the WGEA logo at the centre showing adoption of compliances and performance audits ensuring the attainment of the SDGs. WGEA was seen as a driver of change towards attainment of the SDGs. WGEA can be seen as the provider of knowledge and skills to auditors and SAIs on compliance and performance audits so that is the explanation for our illustration.

SAI Poland's illustration saw WGEA as an organisation responding to contemporary environmental challenges. The message coming of the illustration was to let mental habits go away for some time and to put more effort in doing something new.

SAI Thailand discussed how Supreme Audit Institutions can be a part of a socio mechanism that can bring about the outcome desired in the future.

SAI USA's graphic depicted several ideas important for moving forward as a working group as well as brought forth the importance of interconnectivity at many levels among SAI as well as in other government entities and withing the international community. These will take a joint effort to protect the environment moving forward and the high-lights importance of all connecting together as we move forward.

Wrap-up and discussion

The groups presented their ideas on what the INTOSAI WGEA could do less and what it could do more. Many groups brought forth similar suggestions as well as differing suggestions especially in terms of the meeting formats in the future.

What the INTOSAI WGEA could do more?

- Practice sharing - when it comes to guidance documents and auditing standards or professional (pronouncements).
- Remote meetings to include workshops and different mediums of coming together to provide opportunities for more practice sharing. This would mean learning about different audit approaches, methodologies and practices to build closer community of environmental auditing of auditors.
- Engaging more with stakeholders by for example through participation in United Nations' proceedings like for example on climate change or COP on biodiversity and where feasible, make presentations that would reflect on cross cutting or common findings or recommendations of Supreme Audit Institutions on global issues Doing so would be a good step before working on an inventory of key environmental findings and recommendations on global issues for climate change and environmental protection.
- Greenlines is a perfect product to share experience, to see what others are doing and also for informing about trainings. The fact that auditors can access trainings via internet and can do so remotely very important nowadays.
- Being more reactive on certain issues such as the pandemic situation, climate crisis, severe environmental crisis, which are situations where one has to react quite quickly or even forget about one's own work plans in order to adapt to the situations.
- Consider the future risks that the future may bring, look forward more in WGEA's audits also and not look backwards as much as auditors used to. Another keyword is complex issues auditing where we see that the world is so complicated, there are many interconnections to share experience and give guidance on a specific issue.



- Sharing experience on different audit products. The WGEA could give more guidance, share experience on what are the different products that members can use to share their experience to reach stakeholders and to reach the public. Therefore, there not being only a 100-page report but are also two pagers. The point being that more visualised products facilitate approaching the specific audiences one wants to influence.
- Capitalise how to conduct environmental audit virtually, perhaps conduct some training or maybe develop audit guidance on how to conduct audit virtually
- Do more in terms of open data conducting a bit of data analytics about related to environmental issues and also improving communication with SAIs and other stakeholders such as the UN, OECD etc.
- Connections to other groups such as the OECD, which is doing a view on SDGs and developing policy coherence. There has been previous discussion about more systematic connections to outside stakeholders and taking advantage of all the Steering Committee Members so that's not all on the secretariat to maintain these connections.
- Incorporate subject matter experts from extra organisation into WGEA's activities to provide more insights about the issues and what the working group could start doing.
- Prioritize into more important and draft issues and maybe current issues. Consequently, determine the criteria about the importance of the issues.
- More thematic focus on climate change and energy transition as one topic and then biodiversity, environmental and biodiversity loss and environmental pollution as a second group of thematic areas.
- Virtual training - really important to capacity development and particularly training on emerging issues like SDGs.

What the INTOSAI WGEA could do less?

- Less virtual meetings - everybody would be happy to discuss things face-to-face.
- Less long project reports. Although these reports have value in itself, there could more focus on more practical shorter guidance and sharing experience.
- Enough guidance – if the WGEA is to issue new guidance, should do so with quick considerations of some prioritisation.

- Replacing virtual meetings partly with virtual or hybrid meetings - seems that it is still possible to work virtually. On the other hand, however, it would most likely not be possible to stop physical meetings as such - they are needed but maybe sometimes can be replaced by virtual meetings.
- Not much that the INTOSAI WGEA could stop doing.

Secretariat thanked Steering Committee for their input and noted that the current situation with pandemic and the inability to meet face-to-face can in fact facilitate future thinking. Moreover, the Secretariat stressed that guest speaker Mr Gwynne is ready to provide her help, would anyone wish to have support in any future-oriented work.

Tuesday 21 September

REGIONAL WGEA UPDATES PART I: PASAI, ASOSAI AND ARABOSAI WGEA

PASAI (PASAI WGEA Secretariat, SAI New Zealand)

PASAI's 27 members are spread across the Pacific Ocean. Supporters of PASAI include the Australian and New Zealand foreign affairs departments, the UNDP and the European Union. In July this year PASAI conducted two online training sessions for PASAI members with some video content provided by Ms Vivi Niemenmaa from the Secretariat. These videos are highly recommended for watching and available on the WGEA website via YouTube links. The first video was the [basics of environmental auditing](#) held on the first day and the second was titled the [crash course on the SDGs](#).

The training had 58 participants from 14 SAI across the region. Vivi Niemenmaa gave advice on WGEA materials that are available on the WGEA website as well as introductory material to environmental auditing and why it is different than other sorts of performance auditing. The training also had an observer from the United Nations development program who provided comments. UNEP representative was very interested in hearing more about our region and had some good advice about topics of plastic waste and climate finance. In the discussions sessions there were some ideas from participants about suitable topics for environmental audits in the PASAI region, such as the topic of oil spillages and leaking oil from aircraft and ships originating from world war II activities in the region. Quite a few of the other ideas were related to the marine environment, one idea was land development, a solar wind-farm project that was having an adverse effect on a very popular sea cave that's a tourist destination. The UNPD observer suggested that the whole topic of the blue economy or the ocean, the link between economy and environment in the Pacific is a very topical area that would be potential benefit from future audit work.

The training also discussed climate finance - even though whether there is climate finance available in the Pacific it is quite difficult to access. PASAI also did a survey to

gaze the extent of interest within the region in doing further environmental audits over the next couple of years and asking which topics might be of interest. 10 SAIs answered that they are planning to conduct some sort of environmental audit as either compliance or performance audit over the next two years. Preferred topics were plastic waste, marine environment and climate action. In addition, two SAIs were planning to do follow-up work on previous cooperative performance audit topics for environmental audits.

Now that PASAI is operating mostly in an online environment, the strategy is to try to provide more targeted training courses on topics that would be of interest in the Pacific region. Therefore, the plan is to supply some training sessions on plastic waste and climate finance. There are also plans to do more targeted assistance where if a SAI is interested in doing an audit then PASAI would give that SAI focused and strong support. PASAI encourages SAIs to participate in the online training opportunities that are available in the form of the MOOCs. Currently, there is one training underway on solid waste which has been promoted within the region as a good introduction to the topic of plastic waste.

ASOSAI WGEA (ASOSAI WGEA Secretariat, SAI China)

ASOSAI WGEA presented a review of the progress and achievements the Working Group has made and introduced future priorities. The 2022 work line was approved in the previous meeting of ASOSAI WGEA. The working group always has three goals to carry out specific works: 1) supporting member SAIs in enhancing environmental auditing capacity; 2) enhancing knowledge sharing and experience exchanging among member SAIs in environmental auditing; 3) strengthening organisational construction and enhancing the influence of the ASOSAI WGEA.

ASOSAI WGEA is preparing the 8th seminar and Working Group meeting on 25-26 October. In addition to discussing meeting topics and cooperative audit meetings, the meeting will launch the new ASOSAI WGEA logo. Representatives from SAIs of Thailand, India, Indonesia, Russia, Philippines, Bhutan and Vietnam will operate as a judge panel in selecting the new logo.

ASOSAI WGEA is conducting the first online training which aims to improve member SAIs capacity of environmental auditing. ASOSAI WGEA launched a pilot project on online training for special audits. The first of the training classes was held 24 December focusing on the topic of solid waste and consisted of two lectures. More than 160 auditors from 16 SAIs participated in this training.

ASOSAI is conducting a new round of cooperative audits and research projects between the end of 2020 and the beginning of 2021 on Mekong river basin and sustainable transport. The project of water resource management in the Mekong river basin is led by SAI Vietnam and with the participation of SAI Myanmar and SAI Thailand. By now the project team has conducted the scheduled training and Thailand has completed their parts on field audit. The project on sustainable transport is co-led by SAI China and SAI Pakistan with participation from SAI Indonesia, Malaysia, Myanmar, Thailand and Sri

Lanka. All parties are working on the agenda by preparing audit plans and conducting field audit. Moreover, ASOSAI WGEA also started cooperative research on green finance audit, which is led by SAI Thailand, participants include SAI India, Indonesia, Sri Lanka, Vietnam and China. SAI Thailand has already completed the working plan for this research.

ARABOSAI WGEA (ARABOSAI WGEA Secretariat, SAI Kuwait)

SAI Kuwait's Governing Board has taken a resolution to change the name of the ARABOSAI Environmental Auditing Committee to the SDGs Auditing Committee. The representatives of the member SAIs in the ARABOSAI committee SDG auditing include SAIs of Kuwait, Egypt, ARABOSAI Secretariat, Jordan, Tunisia, Iraq, Sultanate of Oman, Qatar, Mauritania and the INTOSAI Development Initiative. The SDGs Auditing Committee publishes a report on lessons learned from anti-corruption institutional framework auditing. In pursuance to the extraordinary plan of the SDGs Auditing Committee's project number 11 activity 5 to capitalize on outputs of the IDI-ARABOSAI training workshops held on performance audit of anti-corruption institutional framework.

The goals of auditing for the work plan for 2020 include writing a specialised article on the environmental dimensions. The article is represented by the Accountability State Authority of Egypt. The second project will be writing a specialised article on the economic dimensions with the Federal Board of Supreme Audit of Iraq. The third planned goal is the selection of comparative experiences in other regions to be translated and published annually on the organisation website which will be done by the first working team Oman, Qatar, Mauritania and Lebanon. The project on comparative experiences will examine the readiness level of members of SAIs and the extent to which recommendations are implemented. These will be compiled as a regional report including recommendations emerging for the preciously published reports which will be done by the second working team Iraq, Egypt, Tunisia and Jordan.

The next project will be a cooperative audit mission on the 3rd goal, it's good health and well-being. It will be by IDI and the Federal Board of Supreme Audit of Iraq. Another project will be to prepare a research paper on the review of voluntary national reports. It will be done by the Supreme Audit institution of the Sultanate of Oman. The General Secretary will be publishing SAIs success story on the audit of the SDG implementation. Another ongoing project is forming a working team to translate and adapt the guides approved by AFROSAI in field of auditing the sustainable development goals under the supervision of the General Secretary.

In terms of the second activity, the intention is to study and analyse the most important indicators used in the health sector which can be used as a standard of audit programs and tasks and compiled them into database. It will be done by the second teams that contain Iraq, Egypt, Tunisia and Jordan. The third activity will be a webinar on the standard ISSAI1620 related to the use of the experts to present the theoretical side of the standard and sharing experience in the field of using experts especially in the health sector, will be done by the first team Oman, Qatar, Lebanon and Mauritania.



ARABOSAI will also arrange in cooperation with IDI, training workshops on performance audit of anti-corruption institution frameworks which are relative to the experience of the preparation of SAIs in terms of performance audit and anti-corruption institution's framework for combating corruption in some sectors, especially in the sector of health which will be represented by second team, Iraq, Egypt, Tunisia and Jordan.

10TH ENVIRONMENTAL SURVEY

VIVI NIEMENMAA, INDIA ROLAND, MEERI TARVAINEN (INTOSAI WGEA SECRETARIAT)

The 10th Environmental Survey was open from April-May this year and sent to all INTOSAI members. The survey received 71 answers out of 189 SAIs. Response gaps could be detected for instance in French speaking Africa etc. due to INTOSAI WGEA being an English-speaking group, other gaps were detected in Latin America as well as in Arabic countries. The survey had a 38 percent response rate showing a slight increase compared to last survey. An important thing to note is that compared to the 9th survey, only 59% of the responded SAIs were the same as last time. Therefore, when compared to the previous period, it is not the same as to compare one country to one country.

Concerning the COVID pandemic, 80% of the responding SAIs said that the pandemic has affected their environmental auditing. Working remotely and digitally is a concern for the quality of audits as no on-the-spot checks could be conducted. 45% of responding SAIs reported they do not have a specific mandate and there are some regional differences. In the AFROSAI area most often there is a specific mandate for environmental audit. Secretariat asked how relevant it actually is to have a specific mandate, if the mandate already covers performance audit doesn't it include environmental policy automatically? SAIs of Canada, Nigeria and Brazil commented on this. The conclusion was that it is possible to do environmental audit without a mandate in the legislation, however, a lacking mandate can be hindrance in conducting audits as has been the case in Nigeria. Secretariat promised to revise the title of the audit mandate question.

The survey found that performance audit is the most common audit type in environmental auditing (89%) but many audits also combine different audit types. There is also a growth trend of environmental auditing globally. Growth has been decelerating slightly but it's still very much positive (39%).

The survey showed that less than half of the responding SAIs have a specific department for environmental auditing. This is less than in the 9th survey, which could be explained by the fact that there are different SAIs with different structures responding to this year's survey. However, the responses could also indicate a trend towards a different organisational model. The survey also asked how many employees on average are involved in an audit team conducting one environmental audit and the average number of auditors involved was 8. It was 7 in the last survey so a slight increase from the last survey. The statistics also gave a number for the other employees involved in environmental auditing

but as the number was so much higher than in the last survey, it was realised that some respondents had actually declared the whole staff of the SAI and therefore the data is not valid. The Steering Committee suggested reconstructing the question in the next survey to ask how many auditors work at the SAI vs. how many auditors work in environmental auditing.

The survey responses point out growth in the number of environmental auditors in the past three years. Nonetheless, in most SAIs the number of environmental auditors has remained the same (68% of the responding SAIs). Regional comparison shows that most growth we can be seen happening in the PASAI region. The AFROSAI region has the highest percentage of planned increase for the next 3-year period.

Looking at the broader themes in the survey, it was first asked what the most important environmental issue in is in each respondent's country. The number one response was climate, air, atmosphere followed by water, waste, energy transport etc. When we asked what the most audited theme was in 2018-2020, the themes do not match with the most important issues, regionally. Furthermore, when asked what SAIs plan to audit in 2021-2023 this did not match either with the map of the most important environmental problem. The question is when going to the topic level, there is a nice match but talking about broader categories, there is no match. This leaves questions whether it is just the way these categories are built, is it because in some of the regions there are only few respondents so is it a bit artificial to ask it this way. From this the conclusion would be that SAIs do not audit the biggest problems and this is of course a bit confusing – can the maps still be used despite the mismatch? The Steering Committee presented that one reason for the mismatch could be that the topics given in the survey are too broad or too complex. Other reasons presented could be that only a small number of respondents have responded therefore giving higher representation for the area. Another question that was raised was whether the maps are accurate given that display representation for a whole area even though the whole area has not responded. The Secretariat noted that it is possible to show individual countries' answers on the map but asked whether this is appropriate. The Steering Committee did not consider the option problematic.

Altogether the survey showed an upward trend with auditing the multilateral environmental agreements (35% have audited and 39% plan to). The survey also asked, how did the SDGs influence SAIs' audit practice in 2018-2020, most often the SAIs answered that SDGs have been used to choose audit topics and second SDGs have been used as audit criteria. What is maybe interesting is that only 6% of the SAIs said that the agenda 2030 has not influenced audit practice at all.

In the context of SDGs, it could be seen that SDG 6 has been according to respondents audited the most out of all SDGs and it would be replaced by SDG 13 on climate action. The survey has also maps to see whether there are regional elements to SDGs and Secretariat asked whether the maps are interesting. The Steering Committee Member saw that the maps were useful in this context as well, however, concerns were expressed in terms of generalisations of regions giving the impression that some SDGs may not be of interest in some regions at all. Overall, SC members found that the regional analyses on maps are interesting, but a good idea could be to try to include only the countries

that answered. Whereas the maps will not be as visual, they will then be more informative. The Secretariat promised to reconsider the maps and consult further with SAIs of Estonia, Canada, USA and Brazil, who expressed concerns on the maps.

It was found out that the most used mediums for communicating the results of environmental audits were publishing the full audit reports in the web as well as press releases and distribution of the printed version of the audit report. In comparison to previous surveys, overall communication of results of environmental audits has increased. Moreover, digital mediums such as online publication are used more than before and communication via print shows a decrease. The responses also show a wider area of different means in the communication. Looking at regional comparisons at least 60% of the SAIs in all regions make their full audit reports available on the web.

The survey also asked how does SAIs assess the impact of its environmental audits. Most common way (79%) was by measuring the implementation of audit recommendations and findings via letter, interview and survey etc. The survey also asked which barriers did SAIs experience in executing environmental audits during 2018-2020. The most common barriers are related to data in terms of either the lack of it in the first place - meaning for example insufficient monitoring and reporting systems and insufficient formulation of governmental environmental policy - or insufficient data of the state of the environment or then problems with assessing data, this meaning reliable data or having difficulty in validating reported data and having access to data. Steering Commit Members confirmed that often the problem could be that the data existed but there was not access to it or mean of validating the accuracy of the data.

The Secretariat conducted a poll on the survey results regarding data.

Multiple-choice poll

Is it a surprise that data issues are the biggest barriers in environmental auditing?

0 1 6

Yes

6 %

No

94 %

The survey asked SAIs to mark which of the possible environmental audit developments they had planned for the next three years. The survey found out that the most common possible future developments include focusing increasingly on sustainable development

goals, training staff, environmental auditing and environmental issues in general as well as building knowledge through networking with other SAIs and external experts, various technical developments and also improvements to the environmental audit process. Regionally the global south will place more emphasis on sustainable development goals.

Cooperation and expectations for the WGEA, SAIs exchange information, share experiences and cooperate on environmental audits. 78% of the respondent SAIs considered at least some of the WGEA products. Regarding the usefulness of the WGEA product and services respondents found working group meetings and website guidance materials useful. In terms of social media, these are not yet very widely used or not seen significantly important. According to the Secretariat's analysis, stakeholders can in fact be better reached via social media compared to SAIs, and this is an important feedback to the Secretariat.

Suggestions for the next WGEA Work Plan included as two topic priorities climate change and SDG implementation. In addition, environmental audit, the COVID crisis, biodiversity, waste were next often mentioned topics.

The Secretariat thanked Steering Committee for their comments and input and promised to revise the pending issues and send the revised version of the survey as soon as possible for the final comments. The intention is to publish the survey still in 2021.

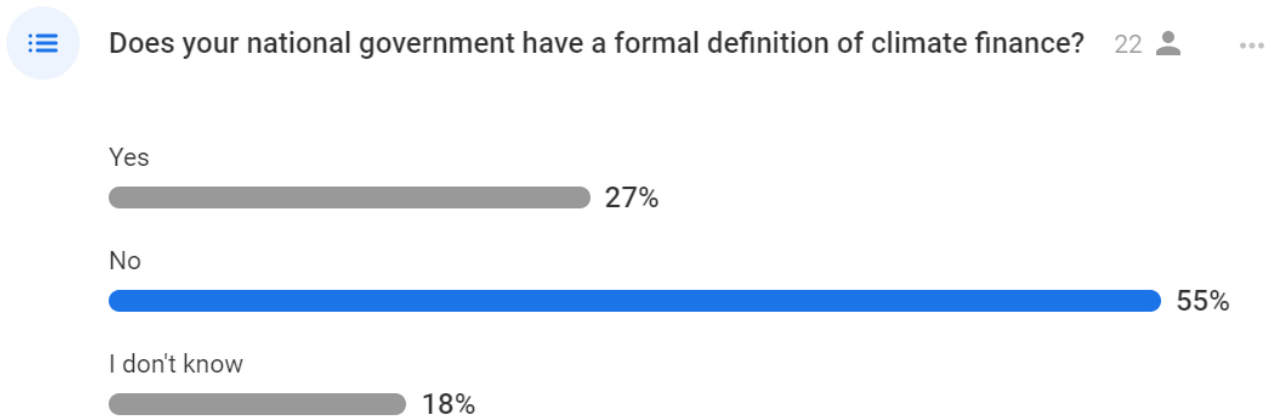
WP3 ON CLIMATE FINANCE
MARISSA DONDOE, MICHELLE WONG (SAI USA)

GAO provided and an update on the work of the Climate Finance Work Package including WP3 updates, projects, progress and timeframe. Work Package 3 focuses on SDG target 13.a. and its indicator, which is the mobilized amount of climate finance towards 100-billion-dollar annual commitment. The focus is on climate finance because it is the main tool helping the recipient countries in reducing emissions and prepare for the inevitable changes to the climate. The primary goal of the work in package 3 is to meet the INTOSAI slogan "mutual experience benefit all", by sharing experiences of SAIs and developing approaches and auditing climate finance. To this end, GAO hopes to pursue two tools within the project. First, indicators or criteria that SAIs can use when auditing climate finance and two, develop a roadmap for designing a series of audits that can roll up into a higher-level look at climate finance.

As the work package leader, GAO has engaged the subgroup SAIs through WGEA meetings, distributed a mini survey, issued a call for audit case studies and comments. The work is linked to other work packages as well, in particular Work Package 1 in assessing existing materials including prior WGEA work, that would feed into the topic of climate (finance) as well as identify how working package 3 fits into a long-term strategy for the WGEA. Working packages 2 and 4 touch on the other elements of the environmental SDGs, plastic waste and sustainable transportation. Work Package 6 on training and external communication has also been related to Work Package 3. GAO also provided

training in SAI Brazil's webinar on climate finance and in SAI Indonesia's webinar. Though there's been some level of visionary thinking throughout the work of the project, the underlying principle, which is auditing climate finance, is challenging due to the lack of tools and criteria. Therefore, climate finance is really a new area of work for many SAIs. GAO plans to complete the project on WP3 by the end of 2021 although the timeframe is susceptible to changes.

The session included polls to the Steering Committee Members.



SDG target 13a is SDG target that is related to climate finance, which is to implement the commitment undertaken by developed country parties to the UN convention on climate change. Essentially the target establishes an overall UN goal for climate finance, and it includes a collective commitment to an amount of purpose and timeline. The Green Climate Fund was established in 2010 the UN framework convention on climate change, with the goal of kind of providing funding to support developing countries face the challenges of climate change more broadly. When thinking about climate finance, it's one of the main tools for tracking climate finance. A few months ago, just over a 30 billion dollars had been pledged to 177 projects.

Wordcloud poll

Which stakeholders are involved in climate finance in your country?

0 1 8

Diffents stakeholders (international donors, UN agencies, world bank, african bank...)
Government Agency - Department of Finance

National and local governmentsi Government

Federal agencies



A third of the SAIs from recipient countries, eight of the 24 that responded to the mini-survey, reported their country had a formal definition of climate finance. About a third also had objectives associated with the climate finance received, so they received funding to carry out activities and projects and had a clear sense of what they were hoping to achieve with those projects. On this side, SAIs had conducted audits related to climate finance, they were in most cases required to report on the projects or programs funded through the donations. Very few of the audits linked the projects or programs to strategic planning effort, kind of broader, strategic documents or efforts in their countries like national adaptation plans.

One of the goals of the project is to provide alternative indicators that SAIs can use when auditing climate finance, as well as identifying the characteristics of useful indicators. Ultimately, when thinking of potential indicators, it's helpful that SAIs have a role in the internal control and oversight of country processes and programs. To give a few examples, SAIs could review budget flow to recipient countries, audit the flow of bilateral loans and grants or audit the flow of multilateral channels such as flows from donors and from the UN to recipients. SAIs may already have processes and common indicators in place that can do those sort of budget audits. SAIs could also assess



compliance, where for example, resilience specifications for infrastructure that was funded through climate finance.

The session included polls for all participants, and the work continued in break-out rooms.

Wordcloud poll

What other potential indicators could SAIs consider when auditing aspects of climate finance?

016

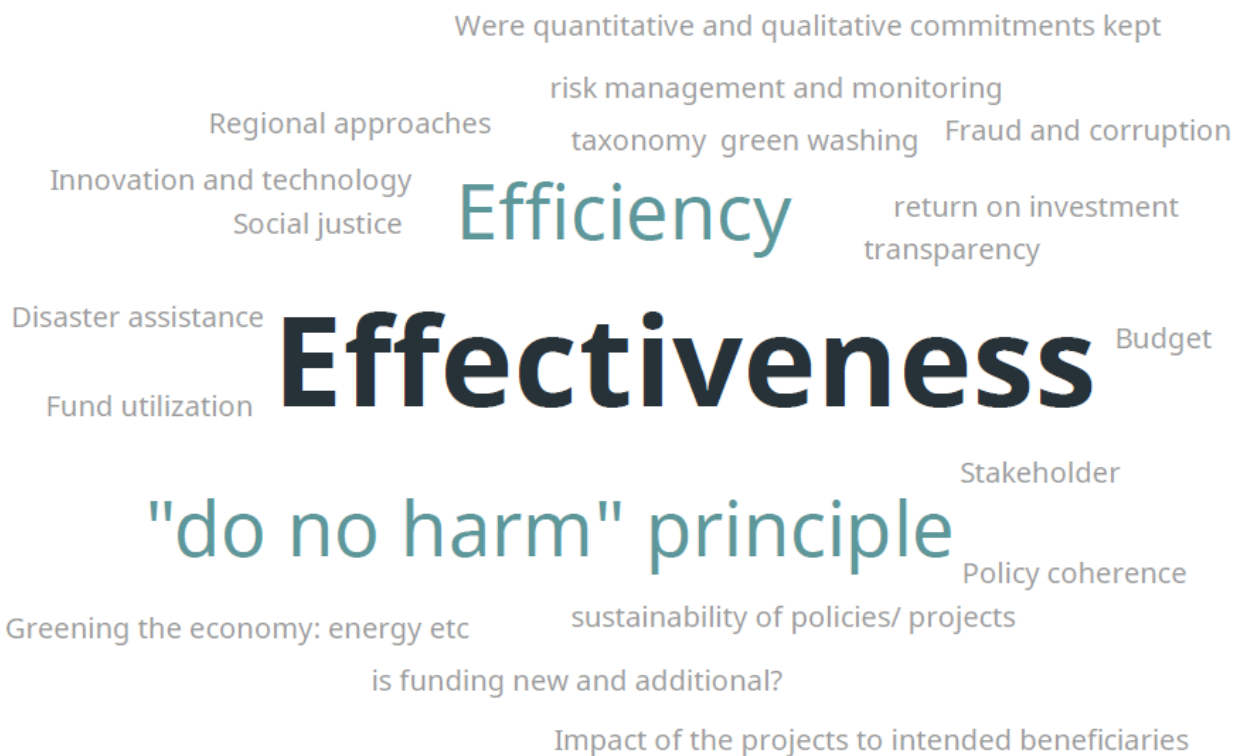
avoid duplication CO2 reductions
policy coherence
inclusiveness real impact Coherence
Functionality whole of society funds using
Timeliness whole of government
no. of beneficiaries Project types
impact and result indicators



Wordcloud poll

What other aspects of climate finance could SAI's consider auditing?

015



The Work Package leader thanked Steering Committee for their input and welcomed any additional case studies that SC SAI's might have. Secretariat thanked the leader for an interesting session and good progress, and noted that the draft paper is still open for comments until the end of September.

COP26 AD HOC PROJECT

VIVI NIEMENMAA (INTOSAI WGEA SECRETARIAT), AMANDA MULLAN (SAI USA)

The ad hoc project COP26 background is the idea of whether the working group should do something in the context of the next climate change conference, COP26. The conference was first postponed because of the pandemic, but now it will take place in Glasgow in October-November. The idea was that there would a double purpose with the project. First of all, to have summary, something that the secretariat could

communicate to external stakeholders. Secondly, maybe even more importantly, the purpose would be to provide material for SAIs, INTOSAI WGEA members as a nudge and encourage them to communicate on their own audits. The INTOSAI WGEA could provide some background support that could help as a point of reference.

Ms Amanda Mullen from GAO gave an overview of how the content of the project was developed and organised as well as introduced the different parts of the bulletin. The first step in formulating the bulletin was reviewing related publications, focusing on recent efforts such as 2016 and 2019, trying to identify climate related reports and findings. The INTOSAI WGEA trainee Simon Hämäläinen also reviewed the INTOSAI WGEA database for examples of climate related audits to highlight in the bulletin, including key findings, to demonstrate the range of work and the richness of the work completed by the SAIs in this area for aligning with COP26 goals. The COP26 four key goals led to the organisation of the bulletin: (1) mitigation, to secure global net zero and keep 1.5 degrees within reach; (2) adaptation, to urgently adapting to protect communities and natural habitats; (3) mobilizing finance, looking at public and private finance in the area; (4) collaboration - collaborating together to achieve the other three goals.

The next part of the bulletin presented some of the results from the 2021 survey on environmental and climate auditing. These findings highlight the growing importance of climate issues in the space of environmental auditing. Concerning the COP26 goals, SAIs have audited the economy, efficiency and effectiveness of climate mitigation policies in, for example, across energy, transportation and housing sectors. From those audits some key findings were picked that were relevant to the topic. These being ineffective measure and subsidy systems, poorly planned taxation systems, lacking data and monitoring systems, and missing innovations for new technologies. The recommendations out of this area are also highlighted in the bulletin. They included calls for better assessments, more careful planning and monitoring, as well as increased cost consciousness. SAIs have also pointed out the need for a long-term thinking as well as better informed decision-making in this area.

Regarding the COP26 area on adaptation, SAIs have found poor strategic planning, inadequate risk management, lack of concrete measures, and inefficient measures as well. They've made recommendations in this area to better improve overall planning, coordination across government, better risk management, and building resilience in support of biodiversity that kind of aligned this COP26 goal. This area of the bulletin highlights a recently released, 2019 paper from WGEA publications on adaptive capacities that provides audit guidance to Supreme Audit Institutions for assessing national preparedness. Finance as the third area of the COP26 is an area where WGEA's work has been increasing and looking at the tools that are available for financial and fiscal audits related to climate. Highlighted findings in this area were finance and investment risks arising from climate change risks, slow progress in monitoring of international climate finance, and missing information on cost-effectiveness.

The final COP26 area is a collaboration, which kind of by design the WGEA working group of INTOSAI is a collaborative body. The bulletin highlights the partnership that

can happen between the SAIs as they face difficulties in finding sufficient expertise or finding audit criteria in climate related space. Those SAIs can come to WGEA for guidance and training to tackle these problems. There are cooperative audits that occur, collaboration between different Supreme Audit Institutions that can enhance learning and exchange of best practices amongst peers. There's also potentially effective fostering of climate policy from this area. A common benchmark SAIs use is the Paris Agreement, which replaced the Kyoto Protocol as the source of audit criteria. The bulletin will be finalised based on feedback received from Steering Committee Members.

The Steering Committee welcomed the bulletin and discussed on the possibility to make a similar bulletin on the WGEA work related to the SDGs, or the possibility to strengthen the SDG perspective in the COP26 bulletin.

After the presentation, the Secretariat inquired from the SC Members whether the WGEA should organise a webinar in the context of the COP26:

Multiple-choice poll

Do you think WGEA should organize a short webinar on the topic in the context of COP26, with short SAI presentations?

017

Yes



No



Wednesday 22 September

WP4 ON SUSTAINABLE TRANSPORT SAI INDONESIA, SAI THAILAND, SAI CHINA

SAI Indonesia, as the one of the three leaders of the Work Package 4, started the session by recalling the vision of the project: safe, affordable, accessible, efficient and resilient, while minimizing carbon and other emissions and environmental impacts. The project group has made some analyses and data mining and submitted the first draft of the guidance. The aim is to finalise the draft text of the guidance by the end of 2021. The final document has an outline of four chapters: global overview of transport issues, governments' responses to these issues, selection and design of sustainable transport

auditing and implementation of cases of sustainable transport auditing, how the audits are effectively carried out.

SAI Indonesia would like to organise a side-event with member states at the second United Nations Global Sustainable Transport Conference in Beijing on 14th to 16th October 2021 and asked for support and participation from INTOSAI WGEA to make this event happen.

SAI Thailand presented the chapter of the guidance, which presents the trends and recent developments for sustainable transport will be described globally, reflecting the consequences and changes posited by Covid-19 to sustainable transport.

Sustainable transport itself is being widely used and mentioned in general, but there is no strong consensus on the global concept or agreement on its definition. For example, the United Nations Secretary-General's High-Level Advisory Group on Sustainable Transport defines sustainable transport as provision of services and infrastructure for the mobility of people and goods, advancing economic and social development to be benefit today's and future generations in a manner that is safe, affordable, accessible, efficient and resilient while minimizing carbon and other emissions, and environmental impacts. Clean Air Initiative for Asian Cities includes also social and other economic impacts in the costs of the sustainable transport. There is no specific goal dedicated to achievement of sustainable transport in the 2030 agenda, but sustainable transport contributes directly or indirectly to several SDGs.

SAI Indonesia continued by enlightening international agreement and treaties, national or general policies and programs, and instruments of policies and programs to achieve sustainable transport, and how the guidance can provide potential sources of criteria to the auditors and give an overview how the governments manage the transport to become sustainable. The guidance will also look into key players and their roles in sustainable transport management, such as national authorities, private sector, researchers and media.

SAI China pointed out the steps for the selection and the design of sustainable transport auditing by the SAIs and the key questions to be asked. Some typical sustainable transport auditing cases were introduced, such as the sustainable transport audit in Changsha-Zhuzhou-Xiangtan region in Hunan province of China made by SAI China.

SAI Nigeria raised a more general question on drawing a line between financial audits and environmental audits. GAO thanked the project leaders for their exhaustive work and brought one addition to the discussion, i.e. how to make roads and bridges more climate resilient.

The session included also polls for the SC Members:



Multiple-choice poll

Does your national government define the term "sustainable transport" in your country?

0 2 8

Yes



No



I don't know



Wordcloud poll

Which stakeholders are involved in sustainable transport in your country?

0 2 7





Wordcloud poll

What kind of knowledge or information that you're expecting to obtain from this guidance of sustainable transport auditing?

027



Secretariat noted that in the stakeholder discussion round that the Secretariat has made to support the WGEA future strategy work, one key message was that we should also look beyond the environmental sector and environmental government structures and look also to the sectors that make the biggest impact in the environment. This Work Package is a very good example that we go beyond the environmental sector and it is also a new area - we have dealt earlier with infrastructure but not specifically transport as a topic.

The Steering Committee welcomed the project draft text and the Secretariat asked Members to distribute any possible additional comments to Working Package leaders by the end of September.

WP2 ON PLASTIC WASTE
MANISH KUMAR (SAI INDIA)

Plastic waste as a waste is still not well understood and many of the things are still being debated. We're not sure how much plastic waste is created, how much plastic waste is sent to other countries, how much plastic waste is prevented, how much plastic waste leads to CO2 emissions, and plastic waste has also become a health hazard.

Plastic pollution is a multidimensional problem that requires a holistic approach. It is contributing a lot of greenhouse gas emission and therefore having a great impact in the climate change. Plastic waste has direct linkages as well as indirect linkages with all sustainable development goals and other Work Packages as well. Still out of the plastic waste, which is being generated, only 9% is being used in the circular economies.

The research product on audit of plastic waste and audit guidance are still in process and planned to be finalised by the end of December. The guidance would present an overview of trends regarding instruments preferred by governments across the countries for handling plastic pollution waste as well as provide audit criteria for auditors.

Work Package is mostly connected to the SDG12, but also other SDGs are relevant. Concerning the cross-linkages to other projects, one important link to the WP4 on sustainable transport is the fact that car tyres are a very big source of microplastic and thus air pollution. Concerning the audit examples, SAI ECA and SAI Brazil brought into attention their audits on plastic waste, and UK audit on waste shipment. There was a discussion on the responsible governance level, and for example in USA waste management is a municipal responsibility. A big debate is also the producer responsibility. SAI Finland noted that in their cooperation with the University it turned out difficult to get data on global waste flows.

The Steering Committee members congratulated the project leader on the draft paper. The Steering Committee suggested that the document would include some audit examples and supported elaborating the document so that it would combine the research paper and guidance document elements. The Secretariat asked the Committee Members to provide any possible additional comments to the project leader by the end of September.

POLL RELATED TO FUTURE STRATEGY

Before going to the next agenda item, the Secretariat introduced a poll supporting the strategy work.



Wordcloud poll

Word cloud for the Future Topics. Please, insert a maximum of 2 topics per category for each group.

008

digital waste audit Whole of Society
implementing environmental policies in
construction projects
land cover (forest cover and other)
implementing environmental policies in
financial audit
forests as carbon sink

The Steering Committee considered the question important. SAI Canada noted that it is related to whether SAIs want to hire environmental experts or auditors, but at the end of the day, SAIs need both of them. SAI Brazil referred to the independency of auditors, and GAO continued that we are most of all auditors, even though we hire people with all kinds of expertise.

REGIONAL WGEA UPDATES, PART II:
AFROSAI WGEA, EUROSAI WGEA, COMTEMA

AFROSAI WGEA (AFROSAI WGEA Secretariat, SAI Nigeria)

SAI Nigeria expressed their appreciate for the Secretariat's work. AFROSAI WGEA has developed a strategic work plan for 2021-2023. Work plan is divided into three components: strategic communication, capacity development and implementation of cooperative audits.

In July 2021, AFROSAI WGEA carried out a very successful virtual training with 92 participants on the Nile and Niger Rivers, where the focus was to enable a kickstart of the planning for the audits of the Nile and Niger Rivers. This training enabled to set a pace for the cooperative audits of the Nile and the Niger River. The audits were meant to be cooperative, but due to language barriers especially in the francophone countries has meant that the progress has not been quite as expected. The training also included more general parts, such as Secretariat's training videos on environmental auditing and the SDGs.

SAI Nigeria has carried out one audit on vehicular emission and the other on plastic waste. SAI Zambia has had on-going environmental audits as well, one on government measures to address the impact of climate change on food security with a focus on main crops, another on management of electronic waste and the third on provision of safely managed sanitation services in urban and peri-urban areas in Zambia.

In the end of the presentation, SAI Nigeria informed a shocking news that the senior advisor of the regional working group in AFROSAI WGEA, Onya Valentine had passed away. SC Members expressed their deepest condolences.

EUROSAI WGEA (EUROSAI WGEA Secretariat, SAI Poland)

EUROSAI WGEA chairmanship transition from SAI Estonia to SAI Poland took place in July 2020. The first meeting that they organized was under the title "Air quality and urban traffic – problems and possible solutions in auditing tasks". The seminar included EU Commission experts on clean air policy, NGOs and SAI presentations. The spring session 2021 was dedicated on waste management. Furthermore, there will be a meeting in October concerning Green Deal, which is a hot topic right now in Europe. It will be divided into smaller topics.

EWGEA has also made a survey and inquired wiliness of SAIs to lead a cooperative audit on green transition. A newsletter is also planned to be published on green transition topic later on. EWGEA has coordinated a cooperative audit on plastic waste together with 12 SAIs (Albania, Bulgaria, Hungary, Malta, Moldova, North Macedonia, Poland, Portugal, Romania, Serbia, Slovakia, and Turkey). The report will be published early 2022, latest.

COMTEMA (COMTEMA Secretariat, SAI Brazil)

COMTEMA's mission is to contribute to sustainable development by means of external control, auditing, and surveillance on environmental management, in order to promote the integration among SAIs and generating public value. COMTEMA's high-priority themes are climate change, sustainable development goals and water. The main lines of action include coordinated audits, capacity-building actions, institutional alliances, communication products, and identifying funding sources for the projects.

In the latest coordinated audit on protected areas, there was a capacity-building cycle with three courses, the MOOC performance audit, MOOC on SDGs and the role of SAIs

in the 2030 agenda, and one online course. They have also created the INDIMAPA methodology that anyone can use in audits or in other works.

The Secretariat congratulated COMTEMA on the excellent cooperative audit. Steering Committee discussed about possibilities to conduct global level cooperative audits and repeating the exercise that was made ten years ago in the context of global collaborative audit on climate. SAI Canada reminded that they also published a lessons learned publication, which summarized the experiences gained during the process.

The AFROSAI region expressed their interest in exchanging information later on the support that COMTEMA has received from GIZ.

WP1 on Past Work (SAI Canada)

WP1 is one of the two cross-cutting work packages within the work plan. It has been co-led by the Secretariat and SAI Canada, but now SAI Canada has taken key responsibility of the Work Package. The following themes and issues are on the agenda:

- the analysis of past working group products and audits (focus on this session)
- planning for the future (was discussed on Monday and will be discussed on Friday)
- the update to the GUID, GUID 5202 (a separate agenda item)

A starting point for the work was the visualization on all WGEA products, the [WGEA tree](#), which nicely summarizes the substantial work that our working group has done since 1998. However, while some of the work we have done is timeless, some of its need to be updated or archived. The question is how do we determine what needs to be updated, and what should stay in the current website. The fact that the WGEA website includes some documents that are very old and outdated, is a reputational risk to the Working Group.

For the question on what to archive, for example the UN board of auditors have a rule that nothing more than eight years old should be kept, whereas UN archives and records management keeps them for as long as they are needed to conduct UN business. The question is should define documents available based on their relevance or the age according to past Work Plan periods (e.g. only documents from two past periods).

SAI Brazil noted that that this is knowledge management, where you must decide whether to put a certain age as a limit or base the assessment on relevance, as some guidelines do not necessarily age so fast. As additional solution a hybrid model was suggested, where certain documents would be kept in the separate archive with an "archived" stamp was raised.

The project leader also raised the question of audit database and whether it could be improved from the perspective of the SDGs. The Secretariat explained that the database includes some technical bugs because it is an old database. The correction of them has been postponed to the update of the database, which is scheduled to 2022. The database used to have the option to filter responses according to SDG's, however, this led to



misunderstandings and the Secretariat received audit updates for audits that were not environmental audits at all. Therefore, that question was removed.

The session included poll questions:

Wordcloud poll

For what purposes does your SAI refer to the WGEA audit database?

0 1 3





Wordcloud poll

What would improve the WGEA audit database?

009

By updating the products/information to make it more relevant to the present time

Helpful filters

SDG linkage

marketing?

Increase communication of the database

improve filters/searchability

tools box

Vidéo

Presentation

Put in Greenlines short news of old audits (for reminder what it contains)

The Steering Committee presented the idea of having one SAI responsible of the data management in each Work Plan period. It was noted that besides WGEA publications, also the audit database is a remarkable collection of information, but it might need to be trimmed as well, so that there could be an active database with audits for example from last ten years. The Secretariat suggested that the trimming would be done in the context of the renewal of the website in the first half of the 2022.

It was agreed that the project group elaborates the relevance criteria. The Secretariat will find out the number of audits in the database and the website functionality aspects from the external website support company. The project leader will continue the work and schedule updates in the list of publications/archiving as well as the trimming of the audit database in connection with the renewal of the website. SAI Canada will take the main responsibility of the analysis part, while the Secretariat is responsible for the website update.

Thursday 23 September

WP CPA PROJECT

AIDA MARIA TALAVERA (SAI PHILIPPINES)

The project deals with citizen participatory audit (CPA) in the context of environmental auditing. The vision of the project is a world where citizens are active partners in improving good governance. The CPA was launched in SAI Philippines in 2012 and has been institutionalized in SAI Philippines since the year 2018 and now has permanent office to manage it, and a regular budget from the Philippine national government.



The CPA is a mechanism for sharing goals and objectives between SAI Philippines and citizens. SAI Philippines organizes and holds annual CPA dialogues where officials and auditors of SAI Philippines come face-to-face with representatives of civil society to know each other better, co-create goals and objectives, and obtain feedback on possible audit topics and issues that SAI Philippines can address. Second, the CPA is a technique in conducting public audits with auditors of SAI Philippines, citizens, and members of civil society organizations in one audit team. The CPA engagement is always under the direct supervision and control of SAI Philippines to ensure the quality and timeliness of the audit activities and outputs.

Third, the CPA is also a technique for partnership among SAI Philippines, citizens, and CSOs in other tasks of the SAI. The CSO partners have helped in the project in many ways in formulating the operational guidelines on the CPA, in designing and conducting surveys, inputs in the design of a survey tool for the audit of solid waste management programme. Fourth, the CPA is also a strategy for reform founded on the premise that public accountability can prosper only with a vigilant and involved citizenry. The CPA is meant to change people's mindset. Governance is not only for people in the government – the spectator mindset. SAI Philippines would like people, especially the younger generation, to be involved in the work of governance. Democracy is not only for the people, but it is also by the people.

The project output is an experience sharing material on the CPA in the context of environmental auditing. Material will explain the challenges and lessons learnt in Philippines.

To SAI Canada's question on where the impetus for the project came from, the project leader explained that the reasons are the constitution of the Philippines encouraging the participation of civil society, the volunteer law encouraging voluntarism, and the open government partnerships, where the Philippines is one of the eight founding members. To SAI Estonia's questions, the project leader noted that training of citizens takes three days, and they sign a statement of auditors' independence, including a non-disclosure of information on the audit.

The Secretariat congratulated the project leader on the draft publication. The Secretariat and SAI Philippines will continue discussions on the format and timing of the publication.

WP6 ON TRAINING AND GREENLINES

Tuuli Rasso (SAI Estonia)

The project is about updating two massive online open courses, MOOCs, for environmental auditing, which have been run about four times and received audience from many regions. However, it was seen necessary to update the courses and also add new case

studies, because previously the case studies were only from Estonia. The MOOCs are introduction to environmental auditing in the public sector. This is an introductory MOOC about how to conduct an environmental audit as such. The MOOC also explains quite a lot about how to conduct performance audit as such. The second MOOC is about auditing sustainability impacts of infrastructure. Previously, the heading didn't contain word sustainability – this is something which has now been added during the updating process.

The Steering Committee discussed about the possibility to translate the MOOCs in French. The project leader noted that the material is available for translation for anyone who is willing to translate. However, on top of this, the whole course should be taken over by a French speaking institution, as it also includes tutoring.

The good quality of MOOCs was applauded. To improve the information on when the MOOCs take place, the Secretariat promised to spread the word not only via social media, but also an e-mail to the INTOSAI WGEA Members. The Secretariat also noted that U-INTOSAI would be a great channel to reach wider SAI audience and that the WGEA has a dedicated space there. The Steering Committee also inquired additional time for comments until mid-October.

SAI Indonesia

In work package six, SAI Indonesia's commitment is to conduct training related to Goal 13 on climate action, not forgetting the interlinkages among SDG goals or targets. The training was conducted from 2-13 August 2021 and the objective was to develop the competency of auditors to audit selected topics on climate action, on the subtopics on land rehabilitation, waste management, and renewable energy. In the training, the participants had the opportunity to explore the role of SAIs in combatting the negative impacts of climate change by using the audit of SDGs' implementation aspects, namely the whole of government approach and the leave no one behind principle. The training has encouraged sharing and discussion to broaden knowledge and understanding of the subjects, encouraging some participants to conduct audit on climate actions for the first time in their respective countries.

Due to the COVID19 pandemic, the regular face-to-face training was carried out virtually with a total duration of ten days. The method used was blended learning where participants are given the freedom to do self-learning activities for four days, combined with on-class activities for six days. The participants used the BPK learning management system (LMS), which is an application that facilitates online learning for administration, documentation, distribution of learning materials, and progress tracking. The participants enjoy using the LMS which facilitate communication and learning during the training. This training activity was attended by participants from nine countries, with a total of 35 participants.

The training was facilitated by the Bali International Training Centre, which is conducting international training activities for BPK. In the future, the plan is to focus on capacity

development in auditing SDGs. BPK inform on upcoming courses on social media periodically.

The Steering Committee congratulated the project group on the project. SAI New Zealand inquired about the next training dates and wished to have information early on so that SAIs can plan their attendance. The project leader promised to spread the word with the assistance of the WGEA Secretariat as soon as possible.

Pushkar Kumar (SAI India)

The iCED International Centre for Environmental Audit and Sustainable Development is capacity building centre of auditors in the area of environmental audit and sustainable development, and since 2013, also the global training facility, the GTF of INTOSAI WGEA. In 2016, it was also designated as a global training facility for the other working groups. So far, iCED has had participants from 103 countries from across the globe. The number of programmes conducted at iCED has increased, however, it is seen there is potential for increasing the number of programmes at iCED for and optimizing the use of existing infrastructure.

Since the pandemic, all iCED's training programmes – international as well as national – have been conducted on the online platform. During 2020 and 2021, iCED organized an online workshop on biodiversity, which was attended by 53 participants from 27 countries. It was a three-day workshop which was organized in two batches, to enable participants from different time zones to participate.

iCED has conducted in total eight international trainings on environmental auditing for INTOSAI WGEA member countries, and four workshops on the theme of waste, water, sustainable development, biodiversity, as well as a webinar last year on climate change and its implications for sustainable development and another on renewable energy and its audit. A total of 83 SAIs have sent their participants, total number of participants who have attended our programmes is 395 participants from 83 SAIs. iCED has reviewed the scheme for organizing 9th international training programme, which is scheduled in the month of November-December 2021. The seminar is proposed to be organized online in a similar format that is in two batches with five days' duration. This is similar how it was organised last year and more or less with similar schedule.

ECA suggested as one possible idea further training on IT environmental auditing concentrating on the use of environmental data, and USA noted that cybersecurity of critical infrastructure is one of the GAO concerns. SAI India told that there is another training centre focusing on IT and collaboration, which could be considered as one future option.

The Steering Committee expressed their appreciation on the impressive portfolio of iCED trainings. SAI India as project leader noted that there is a



possibility even to increase the training capacity. The Secretariat concluded that the need for training was evident also in the results of the global survey.

Barbara Patterson (SAI USA)

The next edition of the newsletter is the 25th anniversary edition of Greenlines. The feature story is planned to highlight this anniversary and some changes over the past 25 years – how the newsletter has changed over time, noting key articles and topics that have been covered over the years. The edition will be coming out in January, members will receive an email in October inquiring articles for this edition. Greenlinds will be looking for both regional news articles as well as the individual SAI news briefs. Requests to be added the Greenlines mailing list can be sent to Barbara Pattinson.

The session included also polls for the SC Members:

Multiple-choice poll (Multiple answers)

How did you hear about the July 2021 issue of Greenlines?

0 2 1

WGEA website



Barb Patterson's email announcing the latest issue



Social media post



I did not hear about the latest issue until now



Other





Multiple-choice poll (Multiple answers)

What Greenlines features do you find useful?
(1/2)

0 2 1

Message from the Chair – report from the Secretariat



Feature stories – in depth look at an issue or initiative



Feature story extra – information on the working group’s projects, issued every 3 years at the end of the Work Plan



Regional news – reports from the regional WGEA working groups



WGEA news – information about upcoming meetings and other news from the working group



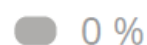
News briefs – information on the latest research and audit reports from SAIs



Contact information for authors and links to audit reports



Other



The production process for Greenlines includes contribution of articles from volunteer SAIs and a group of volunteers at GAO looking through the articles, doing some editing,

sometimes doing some research to make sure everyone who will read the article clearly understands, and then, a communication analyst reviews all of the articles. The articles are then sent back to those who submitted them in order to ensure that any changes haven't been made that would inadvertently introduce errors. This also enables making sure that all submitted content is accurate and can be published. GAO's IT office modifies the Greenlines Newsletter into a format that the INTOSAI WGEA Secretariat can post to their website. All in all, there are a lot of internal workings behind the scenes that take place in between receiving the articles to them being published in the final product.

The Steering Committee applauded SAI USA for their dedicated work for Greenlines. SAI Brazil noted that it is an immensely important source of information for SAIs. As e-mail is the main source for receiving information on the newest Greenlines, the Secretariat noted that it will do their best to help to keep the e-mail list as accurate as possible.

WP5 ON ENVIRONMENTAL SDGS INTOSAI WGEA SECRETARIAT AND SAI CANADA

Package 5 today is more specifically on Sustainable Development Goals and is one of the crosscutting Work Packages. The idea behind WP5 is to draw from the work of all Work Packages have been doing and take this work into consideration and promote progress towards sustainable goals. Furthermore, the work package aims to provide tools and examples to work towards increased understanding of the SDGs.

There are two targets with this package, the first one was focused on developing understanding of auditing the Sustainable Development Goals. There are three actions to review and promote discussion on auditing SDGs from an environmental perspective

The package also aims to provide tools to assess policy coherence and multi-stakeholder engagement. These tools you can use SAIs' audits, examples of best practices where SAIs can hold governments to account on these two areas. One of WP5's targets is to sum up the experiences from the Work Packages who have considered the SDGs and draw from the work they have all done. The second target was to start communicating these results back to the INTOSAI community.

The draft paper is a hodgepodge of different things and still a draft. Nonetheless, it was presented to meeting members in order to show the examples both of tools and procedures that are being developed by the stakeholders and global organisations, as well as SAIs. The purpose of the paper is to explain key concepts and provide practical examples and tools to assess policy coherence and multi-stakeholder engagement. Moreover, it will include the main takeaways from the Work Packages of climate, plastic waste, and sustainable transport.

Concerning policy coherence, it is also one SDG target (17.14). The lack of synergies was identified as a challenge in governance structures which reduces policy effectiveness. The most common example of lacking policy coherence is subsidies to fossil fuels.



In the stakeholder discussion round with 18 different stakeholders conducted by INTOSAI WGEA, this was one of the key things was brought out in really many interviews, policy coherence and this kind of nexus thinking between various policy areas. WGEA stakeholders expressed that also the SDGs are posed to this risk if they approached only via individual goals and targets. There was a bit of this frustration among some stakeholders that the SDGs were not supposed to be locked in silos, they were not supposed to be cherrypicked, but the understanding that they are interlinked, indivisible and should be looked in interaction with each other. The OECD has a definition for policy coherence that SAI Canada has used in its own audits. OECD has also developed a tool, whereby one can actually use their tool to assess policy coherence.

The session included also polls for the SC Members:

Multiple-choice poll

Does your country have an official definition of “policy coherence”?

0 2 4

Yes



No



I don't know





Multiple-choice poll

Do your audits consider policy coherence?

0 2 2

Yes, always

9 %

Yes, sometimes

59 %

Yes, rarely

27 %

No, never

5 %

I don't know

0 %



Open text poll

What are some tools that SAIs could use to assess policy coherence or “whole of government” approaches to sustainable development?

0 1 9

- business case/investment frameworks
- Analysis of linkages among stakeholders in relation to a specific goal and interventions to attain the goals
- Identification of policy conflicts
- Comparative analysis
- Comparison of selected measures from available strategies
- Legal and regulatory framework
- Outcome analysis
- strategies examination
- Stakeholder Analysis
- policy review
- OECD policy coherence tools
- Budget setting process
- collaboration criteria
- questionnaire
- Legal and regulatory frameworks
- Look at central government processes
- Stakeholder Analysis DFOG List of policies
- OECD policy coherence tool
- Budget proposal requirements

Both policy coherence and multi-stakeholder engagement are crosscutting issues in terms of trying to implement sustainable development goals. Besides stakeholder interviews, also in the surveys, these two issues have come up as key areas for learning implementation of the SDGs. Also, IDI’s SDG Audit Model on auditing the SDGs, identifies policy coherence and multi-stakeholder engagement as key elements, which need more learning and more conceptual development from all SAIs. It is difficult to have policy coherence without multi-stakeholder engagement. What is meant by multi-stakeholder engagement is recognizing all the levels of government, civil society, private sector, academia, all partners as valuable in implementing the SDSs and raising public awareness. Within this group, it is discussed how central agencies are important as the implementation of SDGs has to take a horizontal approach where it includes all of government. It also has to take a vertical approach, where it includes all levels of government. Coming



back to an example from Canada, the Constitution identifies important responsibilities for the federal government and equally important responsibilities for provincial governments. It must coordinate with other levels of the government, including the provincial government and municipalities. So, both horizontal and vertical integration in terms of whole of government approach are important to look at and it's important for auditors in the event that they can look at whole of government approach.

The second concept presented in the paper is the whole of society approach. This is not something the government can do alone, it must include the civil society, private sector and other stakeholders. SAI Canada addressed this a recent audit in April. The Canadian government has not really engaged in a whole of society approach. Consequently, the civil society have been vocal about their discontent. In the audit, it was identified that auditors can take a role in looking at whether governments have engaged stakeholders, government stakeholders as well as taken a whole of society approach. Those are some of the concepts and ideas discussed in the paper as well as best practices that have been found from other countries. The section talks about the two aspects of multi-stakeholder engagement, one is how to do audit on multi-stakeholder engagement. Then the paper also looks at how SAIs' own audit offices can incorporate multi-stakeholder engagement into our processes and procedures, how to engage with civil society when conducting audits.

SAI Nigeria shared their experiences and challenges working with civil society organisations. The project leader noted that the paper would include examples on besides engagement in the audit projects, also in the audit portfolio planning, referring to the Citizen Participatory Audit project. SAI Finland posed the question of auditing citizen participation and criteria to assess that. Project leader elaborated the criteria used in the SDG preparedness audit. SAI Brazil explained about the issues with auditing the SDGs, if the government does not consider them legally binding, but also on good experiences regarding policy coherence. SAI USA noted that the risk is that if everyone is in charge, no-one is in charge, and how the GAO has developed collaboration criteria and how crucial stakeholders are for the whole-of-government approach.

The Steering Committee continued the discussion in break-out rooms. In the wrap-up discussion, SAI India noted that stakeholder perspective is particularly important in the planning stage of the audit. ECA shared experiences on auditing the EU stakeholder discussions, and SAI Brazil on expert panels.

The project leader thanked the Steering Committee for their important input, which is very valuable as the package is still work in-process, also because the Work Package draws from other projects' results. The project team will consult the Steering Committee once the next version of the draft is available.

GUID PROJECT

VIVI NIEMENMAA (INTOSAI WGEA SECRETARIAT), KAIRE KESKÜLA (SAI ESTONIA)

The final session of the day discussed Work Package 1 and its specific sub-project on the update of the GUID 5202. Originally the INTOSAI WGEA Work Plan worded that updates of GUID document will be considered if it becomes topical. The WGEA Secretariat entered into discussion with the Working Group on SDGs and Key Sustainable Development Indicators, and this is how the new sub-group under Work Package 1 was created.

The Guidance on Conducting Performance Audit with an Environmental Perspective, Environmental Auditing in the Context of Financial and Compliance Audit, and then Cooperation on Audit were updated in 2016. There was also a draft ready to update the guide on Sustainable Development. Before the updates, all of these documents were from year 2004, so there was really a time to update them. However, although the draft was available, right at that moment the SDGs came in and the draft update of sustainable development product was outdated immediately. That was a reason why it wasn't updated in 2016 but left for later consideration because such a big UN level development had just taken place. In the next period in 2019, there started to be some experience already on SDGs and the WGEA published a [discussion paper on Environmental Audit and Sustainable Development Goals](#). One of the main recommendations there was this call for whole of INTOSAI approach to the SDGs, that it shouldn't necessarily only be WGEA doing the document. Then there was the initiative to update the guidance together with the INTOSAI Working Group on SDGs and Key Sustainable Development Indicators, which had changed its name from Working Group of Key National Indicators. There was an initiative and a sub-group was put together calling for interested SAIs in supporting this project. The sub-group consists of SAIs from Canada, China, Czech Republic, Estonia, Indonesia, and Morocco. On top of that WGEA SDG (KSDI) has their own subgroup including Austria, Peru, Slovakia, Turkey, and the USA.

At the INTOSAI level this has been an interesting journey into INTOSAI level organisation and what the various INTOSAI bodies do, so actually the coordinating hub is Knowledge Sharing Committee led by SAI India and the process itself belongs to the Forum for International Professional Pronouncements chaired by SAI Norway, and Professional Standards Committee chaired by SAI Brazil and European Court of Auditors as a second chair.

The GUID update is aimed to ensure the availability of the up-to-date document on how SAIs could approach Sustainable Development within the IFPP system. It would include such an up-to-date document into IFPP, emphasizing INTOSAI's commitment to the principles of sustainable development and recognition of this topic as a priority for the INTOSAI community. The project objective is explaining what is sustainable development and demonstrate why it is important for auditors. The document would describe main elements unique to auditing sustainable development, long-term perspective, cross-sectorial, global, and provide references based on how SAIs incorporate sustainable development into their organisation audit approaches strategies and work plans. In terms of

suggested modification of title and content, there is the old title 'Sustainable Development and the Role of Supreme Audit Institutions', the suggestion is to develop it towards 'Sustainable Development: Methodological Approaches for SAIs'. There has been a little bit of going back and forth on what could be the exact title.

The core justification why this GUID needs renewing is that the 2004 document is really very outdated. Audit examples are from the 90s and the whole global framework on SDGs, Agenda 2030 is missing, because it didn't exist then. Moreover, the document is still in the IFPP framework and comes easily across (eg. through a google search), which gives a little bit of a strange idea of what SAIs and INTOSAI WGEA are doing, because it is such an outdated document.

On the other hand, taking the interest of SAIs on the topic, the motivation is that the IFPP should introduce the topic into the framework. The reason the document update is needed now is that SAIs have expressed their interest in the SDGs and sustainable development and that was also one of the core findings for instance in INTOSAI WGEA's recent environmental global survey as well as via many other surveys, questionnaires and discussions. Furthermore, as next year 2022, is the 30th anniversary of the Rio Conference, it's Rio+30. It was thought it would be quite an elegant thing from the INTOSAI to present a document on sustainable development exactly on the anniversary year.

What is the gap GUID would fill in? The reasoning is that there is really no other document dedicated to sustainable development in the framework. There has been also some ideas, it is still in the framework and if the update is not wanted, whether the GUID should be withdrawn altogether. In this sub-project group approach, it would be a rather strange sign from INTOSAI and IFPP if we would exactly now, facing all these sustainable development challenges, that if the document would be withdrawn. It would also send a quite strange message to individual SAIs and to the stakeholders. Once we've had the discussions with FIPP and PSC it appears that one very important question is the relationship of this document to the IDI ISAM, the audit manual. ISAM is really a practical, hands-on how-to-audit guidance, but this document could stay at a higher level. ISAM refers to the SDGs, so it is very timebound from 2015 to 2030. This document would discuss sustainable development much earlier before the SDGs. It was there 2004, it was there already in the end of 1990s, the next year is the 30th anniversary of kind of global sustainable development policy and therefore this document could also look beyond 2030. Those would be the main differences, this document being at the higher level and talking about sustainable development and not only about SDGs, as important as they are.

When presented to FIPP, questions were raised about whether there is overlap with ISAM, how practical the GUID would be, it needs to be practical for auditors, have less subject matter and more about tools and methodologies. There was also a mention about how the GUID should fit into the framework to complement other, already existing documents, the ISSAIs and what is going on in parallel. The whole FIPP framework is being sort of analysed with an intent to harmonise different ISSAIs and also the GUIDs, which should be a practical implementation of the ISSAIs. It was pointed out that within the whole process, it should be taken into account that this GUID should fit into the

framework that is being in parallel analysed. Nonetheless, the question remained what would be the criteria needed in order this GUID to fit into the framework? Consequently, the sub-group sent redraft of the project proposal. Currently, the sub-group is waiting for FIPP to take the redraft of the project proposal on its agenda.

Steering Committee exchanged their views on the matter and considered the slow progress of the project in the INTOSAI machinery it very odd. SAI Czech Republic noted that besides targeting to GUID document, it might be useful to do an alternative plan – if the GUID does not proceed, we could do another type of document. SAI Brazil wondered whether it would be a discussion paper and SAI Canada suggested it could be a position paper. Steering Committee discussed also about possibility to do something targeted to the Rio+30 meeting, and Secretariat noted that 2022 will be also the 50th birthday of the UN Environment Programme. This all coincides with the WGEA 30th birthday.

Multiple-choice poll

If the FIPP does not adopt the GUID project into their work plan should we publish something else together with WGSDG KSDI?

0 1 3

Yes



No



Secretariat concluded the session by confirming the adoption of a double strategy: 1) pushing for the GUID project, 2) doing something dedicated for the 2022 anniversaries of the Rio process, UNEP and INTOSAI WGEA.

Friday 24 September 2021

SECRETARIAT PROGRESS REPORT & DISCUSSION ON THE 21ST ASSEMBLY
VIVI NIEMENMAA (INTOSAI WGEA SECRETARIAT)

The INTOSAI WGEA currently has 80 member SAIs, the newest members are SAIs of Italy, Jamaica and Maldives. Regarding collaboration with the WGEA regions, the Secretariat has attended regional meetings since October 2019, basically attending all meetings that the Secretariat has been invited to such as meetings of AFROSAI WGEA, in

EUROSAI, COMTEMA as well as PASAI. Most recently, the Secretariat participated PA-SAI's meeting by providing training videos which are now also available on the INTOSAI WGEA Youtube channel. The first training video is on the [basics of environmental auditing](#) and the second one is a [crash course on the SDGs](#). These videos were also used in the AFROSAI regional meeting.

One recent big effort conducted by INTOSAI WGEA has been the digitalisation of the audit database. Up until this year, it was always once a year when a call for updates of audits was sent out and then they were provided to the Secretariat, and the Secretariat inserted the audits into the database. Now the database has been modified so that SAIs can update audits directly themselves. A positive element in this is that the database could be more accurate if SAIs indeed upload their audits there on a rolling basis, whenever an interesting audit has been published, it can be immediately put into the database. The INTOSAI WGEA accepts the submissions to database within a week from submission. This control element was added to the database to avoid any spam. The purpose is to make the database more up to date and to reduce the manual work in the Secretariat. Now the key point is whether SAIs remember and want to update the database, but that's something the Secretariat aims to remind about when sending communication to members or to the whole INTOSAI. The WGEA has also published [an instruction video](#) showing how to add audits to the database.

Regarding Work Package 7 on Effective Communication and Stakeholder Relations, most recent effort has been the round of discussions made to support INTOSAI WGEA's strategy work. In addition to this, the hidden agenda there was to also build those stakeholder relations. The Secretariat did 18 interviews between April and September. One of the stakeholder interviews was with UNEP, with the Unit which is responsible for the multi-lateral environmental agreements. This cooperation is on-going, and we included discussions whether the earlier primer on MEAs should be updated. At least so far, the conclusion was that it might be more useful to provide some online training on specific MEAs, such MEAs that are related to WGEA Work Plan and activities. This is something UNEP is willing to do with INTOSAI WGEA as they have online training on MEAs anyway. Together WGEA and UNEP could then do some tailored training where the audit world is included. SAI Brazil added that the CBD is also very committed continuing cooperation with the WGEA.

In terms of communication, a significant upcoming update is that the Secretariat plans to update the website in Spring 2022. One of the ideas is to have a dedicated space for members and the possibility for having some discussion on anything audit related or any news. The INTOSAI WGEA's current social media accounts like Twitter and LinkedIn are not necessarily the kind of tools where one could have informal discussion. When updating the website, the INTOSAI WGEA is planning to trim the database by archiving the oldest audits and having for example the 10 years actively in the actual database.

The INTOSAI WGEA Twitter account currently 651 followers. During the INTOSAI WGEA Assembly in January 2021, account got almost 50 000 impressions where people had seen the account's tweets. The lowest among of impressions was in July, when the Secretariat was on holidays and there were not many tweets. The top followers are

interesting random individual who have an interest in environmental sustainability or are associated with auditing. However, there are also some SAIs and other INTOSAI bodies and environmental organisations. In LinkedIn INTOSAI WGEA has 311 followers currently and there's between 44 and 450 views per post.

Furthermore, with regards to communication, there is an ad hoc project COP26 we discussed earlier and where we are very eager to have your feedback. The purpose of the project is to do targeted communication effort in the context of COP26 and there is the idea of having two target groups. On the one hand, WGEA could communicate with stakeholders, but on the other hand it would be a nudge to member SAIs, helping them to communicate about climate related audits or possibly justify in their own office that these are the audits that are important.

In the beginning of this year, INTOSAI WGEA launched the new agile product called "seminar summaries". Currently, two seminar summaries have been published, one on policy coherence and one on circular economy, which was the main topic of January's Assembly Meeting. For instance, in this Assembly Meeting, there were very good contributions on circular economy and there's a risk that this information then just disappears. The Secretariat wanted to make sure that all of the presentations, both from the experts and SAIs are compiled together in user-friendly format.

Regarding upcoming publications, the idea is to publish the 10th Environmental Survey in December 2021. Then other Work Plan products would be finalised by the next Assembly, most likely in June 2022. Upcoming events include INCOSAI in November, the INTOSAI Governing Board meeting in September where the products will be endorsed. Documents should be at latest at the Knowledge Sharing Committee in August 2022. Therefore, we the Secretariat should hold the INTOSAI WGEA Assembly in June 2022 or July 2022 the latest. To have sufficient time for editing, layout and any possible pending questions, we hope project leaders could send the final versions of project papers to us by the end of this year when we would distribute them still to the Steering Committee. Then Steering Committee would have their final comments around the end of January, but there is some flexibility to go also to February. Papers would then be distributed to members in April. The format of the Assembly, meaning whether it will be held virtually, on location or in a hybrid format is still under discussion, SC Members expressed concerns regarding travel restrictions and isolation policies.

The Steering Committee expressed their appreciation for the Secretariat's work in many areas, but also their concerns for human resources in the middle of the changes that have taken place at the National Audit Office of Finland. The Secretary General noted that the Deputy Secretary General should return from parental leave in early 2022 and two excellent trainees have helped to fill the gap.

The Secretariat encouraged the Steering Committee members to be in touch also between the SC meetings for any questions, ideas or criticisms. Based on the discussions throughout this meeting, the Secretariat has noted the need for sending information via e-mails, as e.g. the social media does not reach all.



TOPIC FOR THE NEXT INTOSAI WGEA AWARD

INDIA ROLAND, MEERI TARVAINEN (INTOSAI WGEA SECRETARIAT)

The INTOSAI WGEA award seeks to give a platform and recognition to innovations within the field of environmental auditing. In 2019, the INTOSAI WGEA published the report on visibility in environmental auditing and this report recognised, among other things, that SAIs are progressively communicating with the help of visualisations. With this in mind, for the first award, audit visualisations were a natural fit. As the idea is that award's theme changes, the breakout session were organised to brainstorm ideas for the next topic. The group discussions were held small breakout rooms with the objective of gathering ideas for the topic of the next INTOSAI WGEA award. Based on the sessions and polls, the SC suggests as next topic of the award the audit impact.

Wordcloud poll

What does your group propose as the next INTOSAI WGEA Award topic? (1 idea/breakout room)

007

Best communication of audit findings

Green Vision Award

Innovation including adapting env audit work to virtual env

audit impact

The most mentioned SAI work in international publications

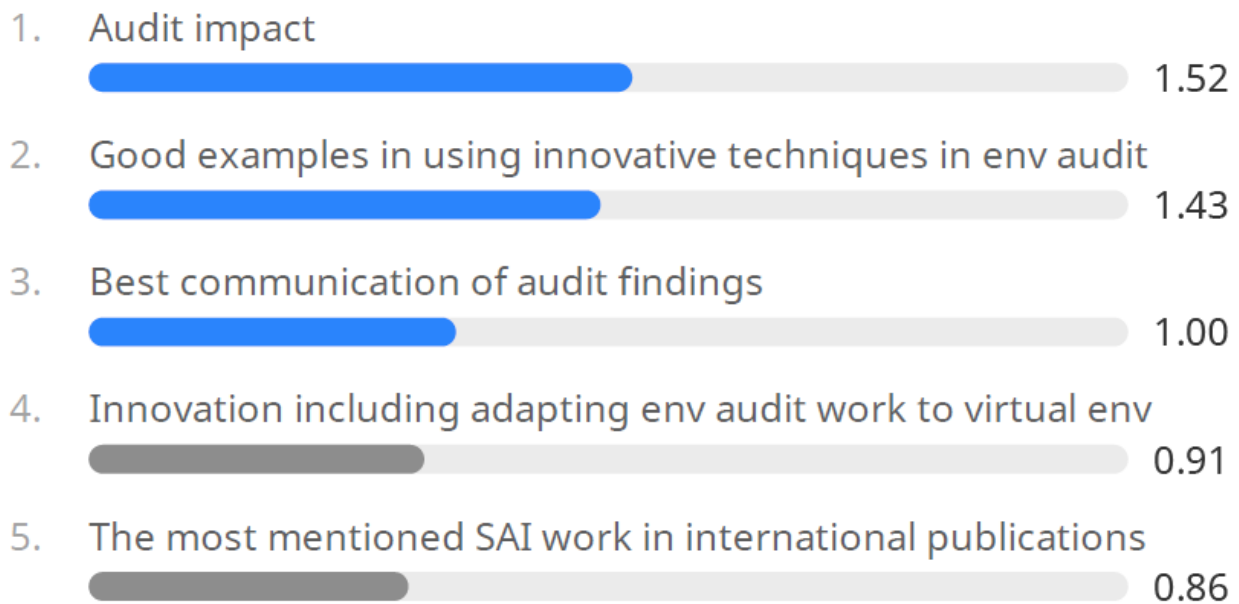
Good examples of having impact on OR involving stakeholders

Ranking poll

Vote for your favorite topic for the next WGEA Award. (You may rank 3 options)

0 2 1

(1/2)



FUTURE STRATEGY & WORK PLAN 2023-2025 VIVI NIEMENMAA, MEERI TARVAINEN (INTOSAI WGEA SECRETARIAT)

The idea is that the future strategy would reach up to 2030, also related to the SDGs and Agenda 2030. In addition, the INTOSAI WGEA will have to start preparing the Work Plan for the next period 2023-2025. The summary of stakeholder interviews is one key background material although the Secretariat also hopes that the summary is relevant beyond WGEA. For example, the summary could be useful also for SAIs once SAIs plan their own work or upcoming audit topics. SAI US commented that key messages I took is that the environmental issues are cross-cutting. They affect many areas, whether it's energy, infrastructure, food production, finance agencies.

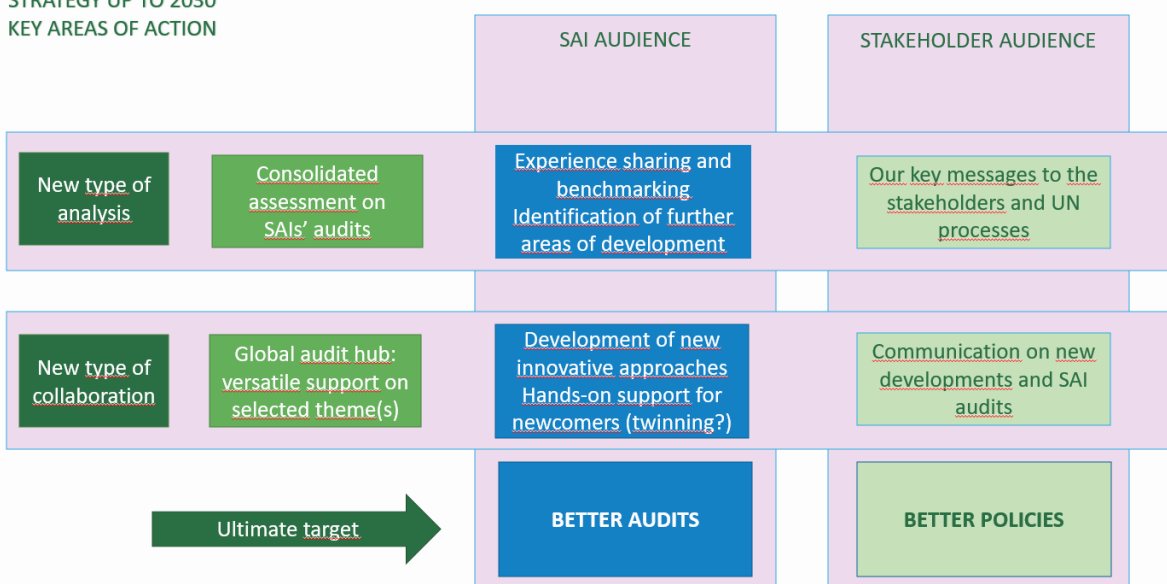
The Secretariat noted that overall, the interviews were a 'rewarding exercise'. Despite a different perspective, there were finally these certain messages that came out quite clearly. Perhaps the most striking, were examples with an NGO that's trying to cope in the middle of massive corruption, or an NGO that's wondering what energy transition is, when it leaves certain areas with environmental problems caused by mines, where all

the minerals go to e-cars and renewable energy. It gave a useful perspective to the global dimensions of these issues.

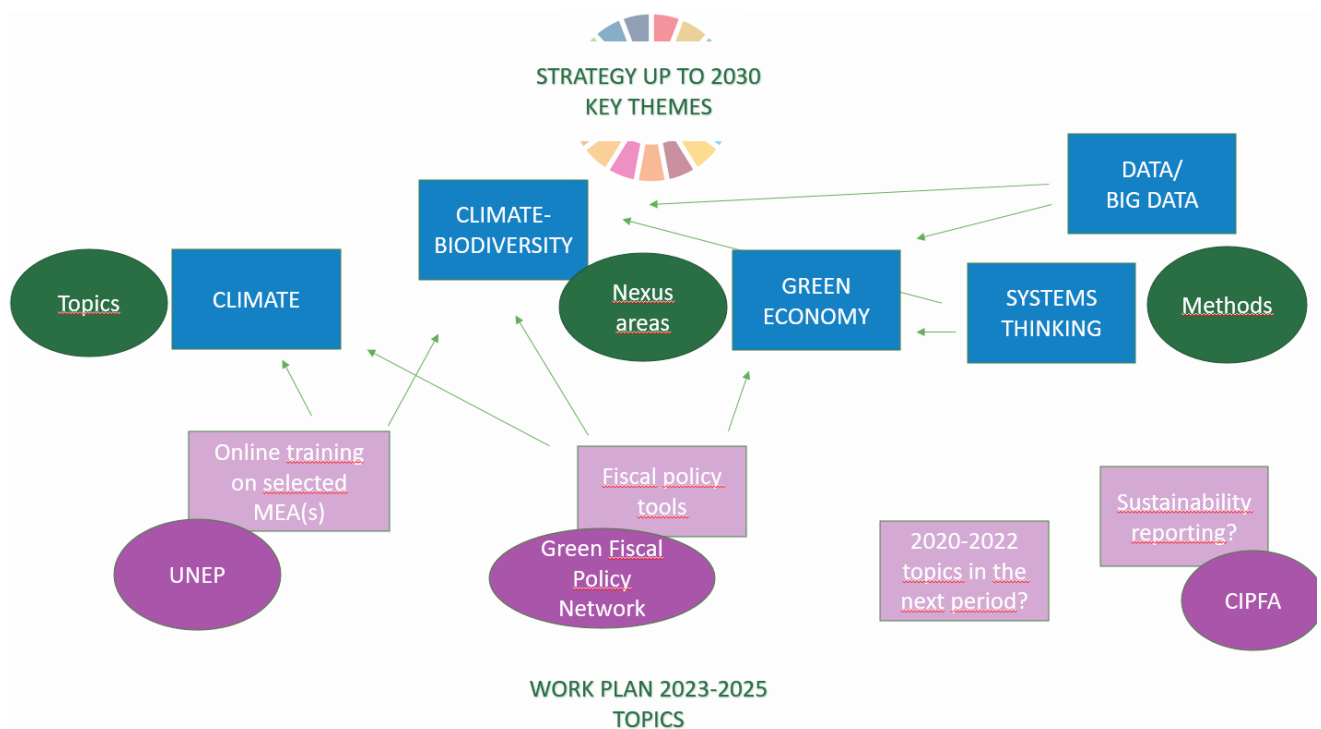
The Secretariat presented first ideas for the new strategy. Based on what the Secretariat has heard from stakeholders and in Monday's Future Strategy Workshop, the suggestion is to work on a new type of analysis, the **consolidated assessments of SAIs audits**. INTOSAI WGEA has two different audiences, first SAIs and second stakeholders. What could this workstream mean for SAIs, is that it's a place for experience sharing and benchmarking. With the help of these compilations WGEA could maybe identify further areas of development. For stakeholders, these consolidated assessments would be great tools to get the Working Group's messages to the stakeholders and the United Nation's processes.

The second horizontal workstream/approach could be the new type of collaboration under an **audit hub**. There could be a global collaborative audit with various kinds of support on a selected theme or several themes. It could include different kind of activities, webinars, training, research, audit support, possibly even cooperative audits in the region or at the global level, but really having this idea that members of the Working Group are working in different ways around selected topics. It could include development of new innovative approaches, but not forgetting the SAIs that need the most support, really hands-on support for SAIs who are doing for instance their first environmental audits or are otherwise challenged. One idea that came up in the stakeholder discussions was a mentoring system or twinning between a more experienced SAI and a newcomer. There might be a possibility for this kind of matchmaking inside this hub. For the stakeholder audience, it would be about communicating on developments and SAI audits to stakeholders.

STRATEGY UP TO 2030
KEY AREAS OF ACTION



SAI USA complimented the clear picture capturing what WGEA does and further elaborated the audiences into internal and external ones. SC continued the discussion in breakout groups. Based on that discussion, ECA suggested to include into the picture the work on audit and sustainability standards. SAI Canada liked that instead of going directly into topics, now there is more attention to the way we do things. It is important that we keep in mind what INTOSAI WGEA wants to do: do we need new guidance or do we want to help SAIs to do better audits and better oversight accountability. SAI Brazil noted that the input we get from the stakeholders could be included in the picture. Moreover, we should think carefully what topics we choose.



The Secretariat also presented a second picture, which is related to the 2023-2025 Work Plan topics. SC continued elaboration in break-out rooms. ECA noted the importance of climate and green economy, as well as combining climate to disasters. Concerning collaboration with the Green Fiscal Policy Network, SAI India noted that tools are often country-specific, whereas SAI Estonia said that their group had found the fiscal policy perspective interesting and useful, and often a global reach. Moreover, as the 2030 approaches, WGEA should start to think already now some conclusions reporting on the Agenda 2030. The Secretariat added that it is also interesting what comes after the Agenda 2030 and it is expected that these negotiations start early. SAI Nigeria expressed concerns on the complicated nature of the systems thinking and nexus areas. SAI Canada added that systems thinking is looking beyond the silos. ECA stressed the importance of green transition and the fact the easiest nexus could be found between climate and energy. ECA also supported the idea of having a global cooperative audit in the next work plan, for example on a topic like waste shipment.



The Secretariat encouraged SC members to send their further comments on the strategy and Work Plan. Concerning the Work Packages, the Secretariat asked SC members to send any additional comments to the project leaders and the Secretariat, latest early October. Most urgent comments are related to the ad hoc COP26 project and the survey. Concerning the survey maps, the Secretariat will still consider different ways to present the data and share the next version with the SC, including other comments made to the survey draft text.

CLOSING SPEECH

MATTI OKKO (CHAIR OF INTOSAI WGEA, ACTING AUDITOR GENERAL, SAI FINLAND)

In his closing speech Acting Auditor General Matti Okko thank the Steering Committee members for fulfilling the meeting objectives providing guidance for the project leaders to finalize the projects and also in discussing the future strategy of the working group. In addition, the Acting Auditor General gave a special thanks to work package leaders. Mr Okko pointed out that the future workshop and the meeting's discussion lead the way to an innovative approach which serves not only the SAIs but also reaches the key stakeholders and the United Nations processes and feeds them the results of the Working Group's valuable work. In the role of Chairman of INTOSAI WGEA, Mr Okko, announced that the National Audit Office of Finland is willing to chair the working group also for the next period, covering years 2023 to 2025, following the example of previous chairs who have hosted the secretariat for two periods.