



INTOSAI
Working Group
on Environmental
Auditing

Summary page:

10th Survey on Environmental Auditing

Dear INTOSAI Member,

Welcome to the 10th Survey on Environmental Auditing of INTOSAI WGEA conducted in every three years to map the global status of the public sector environmental auditing practice.

The global environmental auditing survey responses prove instrumental in the successful design of INTOSAI WGEA activities. Furthermore, environmental audit practitioners can use the results to compare their work to that of other countries. For SAIs that are new to environmental auditing or that do not conduct environmental audits as a common practice, survey results demonstrate that auditing environmental issues is important and that they can learn from colleagues experienced in the field.

In the survey, questions cover the topics of auditing mandate, environmental audits and environmental auditing capacity, environmental audit cooperation among SAIs, and products developed by INTOSAI WGEA. The focus period of the 10th Survey is 1 January 2018- 31 December 2020.

You may save the half-filled survey and forward it to colleagues by selecting the button "Save & continue" and using the unique weblink provided by the platform thereafter. The summary page can be viewed/printed /saved on the last page of the survey.

Kindly provide one coordinated response from your SAI **by 7 May 2021 at the latest**.

Please do not hesitate to contact the INTOSAI WGEA Secretariat at intosaiwgea@vtv.fi in case of any questions or comments.

Thank you very much for your continued support and cooperation!

Environmental audit mandate and types of environmental audits

In the context of this survey, **environmental audit is defined as financial, compliance and performance audit (as well as priori audit in some countries) that evaluates and gives opinions on authorities' actions in addressing environmental problems through environmental policies and programs.**

Environmental audits can be related for example to topics like the natural resources' management, nature preservation, biodiversity, climate change, sustainable development and others.

1. Does your SAI have a legal mandate referring specifically to environmental auditing? (You may describe the specific mandate if you wish)

No answers

2. Has your SAI's legal mandate changed since 1 January 2018 in a way that has an impact on conducting environmental audits?

No answers

3. Please describe how has the global Covid-19 pandemic affected the environmental auditing practice of your SAI. If possible, elaborate also on the expected impacts for the near future.

No answers

4. Which of the following types of environmental audits your SAI conducted during 2018-2020?

	Yes		No	
Financial Audit	<input type="radio"/>	Yes	<input type="radio"/>	No
Compliance Audit	<input type="radio"/>	Yes	<input type="radio"/>	No
Performance (value-for-money) audit	<input type="radio"/>	Yes	<input type="radio"/>	No
Prior audits (for example audits in advance of expenditure)	<input type="radio"/>	Yes	<input type="radio"/>	No
Special reports (e.g. overviews, investigative studies, rapid reviews):	<input type="radio"/>	Yes	<input type="radio"/>	No
Other products, please elaborate:	<input type="radio"/>	Yes	<input type="radio"/>	No

If yes, please indicate the number of audits/products:

Financial Audit	No answers
Compliance Audit	No answers
Performance (value-for-money) audit	No answers
Prior audits (for example audits in advance of expenditure)	No answers
Special reports (e.g. overviews, investigative studies, rapid reviews):	No answers
Other products, please elaborate:	No answers

Please elaborate if needed:

Financial Audit	No answers
Compliance Audit	No answers
Performance (value-for-money) audit	No answers
Prior audits (for example audits in advance of expenditure)	No answers
Special reports (e.g. overviews, investigative studies, rapid reviews):	No answers
Other products, please elaborate:	No answers

5. Please rate the potential objectives of environmental audits listed below according to how they have been used by your SAI during 2018-2020 in a following way:

2 = objective very often/always considered

1 = objective sometimes considered

0 = objective not considered

	0	1	2
Fair presentation of financial statements and expenditures	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Compliance with international environmental agreements and treaties	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Compliance with domestic environmental legislation and policies	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Performance of government environmental policies and programs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Environmental impacts of non-environmental government programs	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Evaluation of environmental impacts of proposed environmental policies and programs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Identifying potential fraud/corruption in environmental and natural resource sectors	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Investigative work to provide information and insights on environment-related issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other, please elaborate:	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

The volume of environmental auditing and the topics addressed

6. In 2018-2020, how was the trend regarding the volume of environmental audits conducted in your SAI compared to the previous period (2015-2017)? *(You may provide an explanation for the trend and/or point out how many environmental audits more or less)*

No answers

7. How does your SAI plan to change the volume of environmental audits in the next three years (2021-2023)? The total number will... *(You may provide an explanation for the trend and/or point out how many environmental audits more or less)*

No answers

8.

In the table below, a list of environmental issues is presented, structured in 8 main themes. Please identify the topics your SAI has audited during 2018-2020 and topics that your SAI intends to audit during 2021-2023. Please tick all topics from the list that apply.

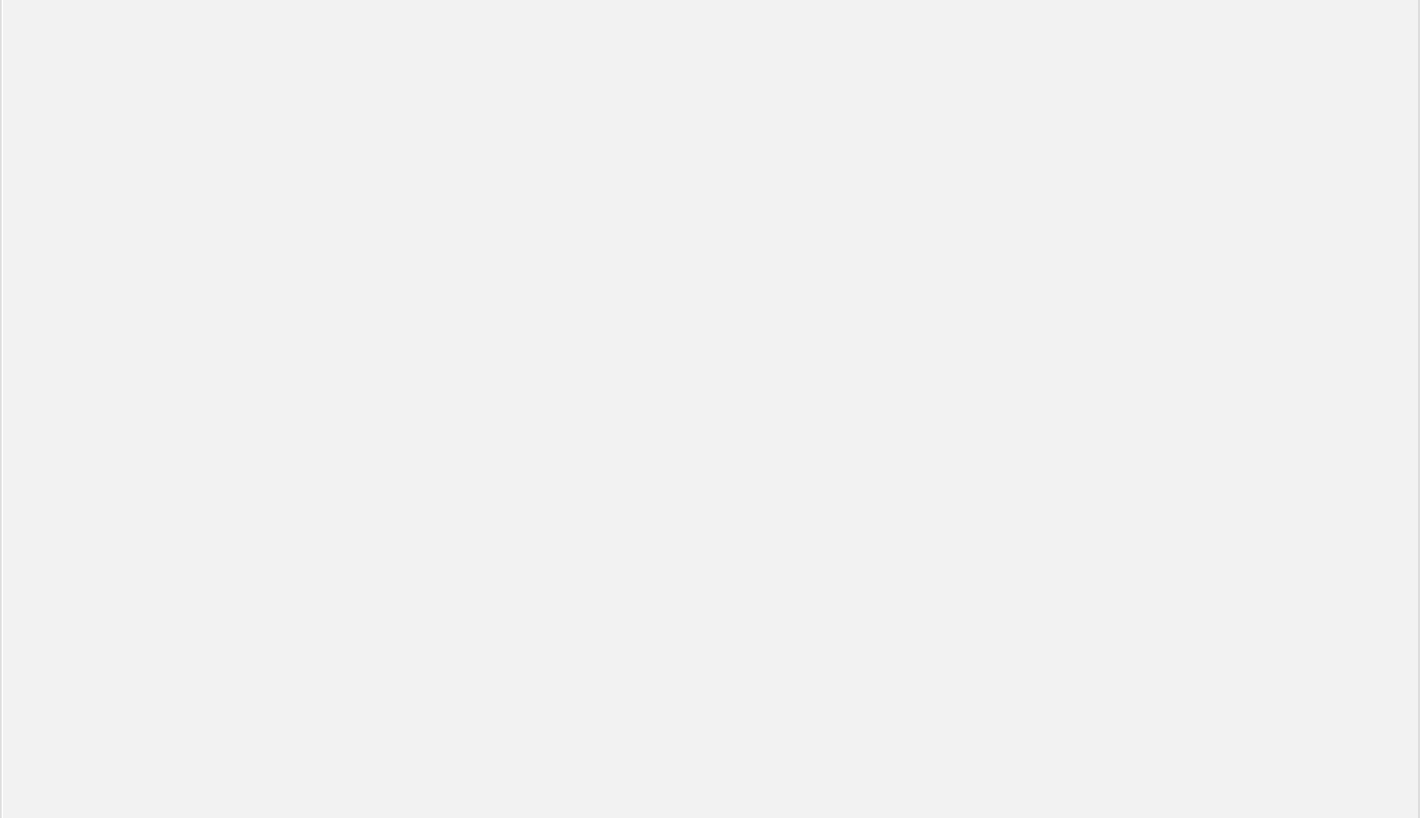
	Audited 2018-2020	Plan to audit 2021-2023
NATURAL RESOURCES		
Minerals, gas, oil and other non-renewable resources	<input type="checkbox"/>	<input type="checkbox"/>
Forestry and timber resources	<input type="checkbox"/>	<input type="checkbox"/>
Fisheries (freshwater and marine)	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify):	<input type="checkbox"/>	<input type="checkbox"/>
WATER		
Drinking water: quality and supply	<input type="checkbox"/>	<input type="checkbox"/>
Pollution of water bodies (industrial and agricultural sources)	<input type="checkbox"/>	<input type="checkbox"/>
Wastewater treatment	<input type="checkbox"/>	<input type="checkbox"/>
Acidification of marine and/or freshwater	<input type="checkbox"/>	<input type="checkbox"/>
Water quantity management or management of watersheds	<input type="checkbox"/>	<input type="checkbox"/>
Marine pollution	<input type="checkbox"/>	<input type="checkbox"/>
Floods and stormwater management	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify):	<input type="checkbox"/>	<input type="checkbox"/>
CLIMATE, AIR AND ATMOSPHERE		
Climate change mitigation	<input type="checkbox"/>	<input type="checkbox"/>
Climate change adaptation	<input type="checkbox"/>	<input type="checkbox"/>

	Audited 2018-2020	Plan to audit 2021-2023
Stratospheric ozone layer depletion	<input type="checkbox"/>	<input type="checkbox"/>
Acid precipitation	<input type="checkbox"/>	<input type="checkbox"/>
Local air quality, such as smog, particulates (PM10, PM2.5, etc.), SO2, NOx and CO2	<input type="checkbox"/>	<input type="checkbox"/>
Indoor air quality	<input type="checkbox"/>	<input type="checkbox"/>
Toxic air pollutants, such as organic POPs, dioxins, furans	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify):	<input type="checkbox"/>	<input type="checkbox"/>
WASTE		
General waste	<input type="checkbox"/>	<input type="checkbox"/>
Plastic waste	<input type="checkbox"/>	<input type="checkbox"/>
Hazardous waste	<input type="checkbox"/>	<input type="checkbox"/>
E-waste	<input type="checkbox"/>	<input type="checkbox"/>
Municipal, solid and non-hazardous waste	<input type="checkbox"/>	<input type="checkbox"/>
Radioactive waste	<input type="checkbox"/>	<input type="checkbox"/>
Contaminated sites and soil pollution	<input type="checkbox"/>	<input type="checkbox"/>
Medical waste	<input type="checkbox"/>	<input type="checkbox"/>
Circular economy	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify):	<input type="checkbox"/>	<input type="checkbox"/>
BIODIVERSITY AND NATURE CONSERVATION		

	Audited 2018-2020	Plan to audit 2021-2023
Protected areas and natural parks	<input type="checkbox"/>	<input type="checkbox"/>
Ecosystem management and ecosystem changes	<input type="checkbox"/>	<input type="checkbox"/>
Species diversity/endangered species, genetics	<input type="checkbox"/>	<input type="checkbox"/>
Invasive alien species	<input type="checkbox"/>	<input type="checkbox"/>
Wetlands	<input type="checkbox"/>	<input type="checkbox"/>
Rivers and lakes	<input type="checkbox"/>	<input type="checkbox"/>
Protection of marine habitat	<input type="checkbox"/>	<input type="checkbox"/>
Coastal areas	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify):	<input type="checkbox"/>	<input type="checkbox"/>
LAND USE AND OTHER HUMAN ACTIVITIES		
Agriculture	<input type="checkbox"/>	<input type="checkbox"/>
Management of environmental issues in an urban region	<input type="checkbox"/>	<input type="checkbox"/>
Urban development	<input type="checkbox"/>	<input type="checkbox"/>
Rural sustainability	<input type="checkbox"/>	<input type="checkbox"/>
Land-use planning and development	<input type="checkbox"/>	<input type="checkbox"/>
Land improvement	<input type="checkbox"/>	<input type="checkbox"/>
Soil degradation	<input type="checkbox"/>	<input type="checkbox"/>
Recreation and tourism	<input type="checkbox"/>	<input type="checkbox"/>

	Audited 2018-2020	Plan to audit 2021-2023
Cultural heritage of environmental importance/features	<input type="checkbox"/>	<input type="checkbox"/>
Biosafety and genetically modified organisms (GMOs)	<input type="checkbox"/>	<input type="checkbox"/>
Chemicals management	<input type="checkbox"/>	<input type="checkbox"/>
Pesticides	<input type="checkbox"/>	<input type="checkbox"/>
Fertilizers	<input type="checkbox"/>	<input type="checkbox"/>
Environment and human health	<input type="checkbox"/>	<input type="checkbox"/>
Infrastructure development	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify):	<input type="checkbox"/>	<input type="checkbox"/>
ENERGY AND TRANSPORT		
Energy (electricity, heat, fuels) production	<input type="checkbox"/>	<input type="checkbox"/>
Energy efficiency	<input type="checkbox"/>	<input type="checkbox"/>
Renewable energy	<input type="checkbox"/>	<input type="checkbox"/>
Energy infrastructure/connectivity	<input type="checkbox"/>	<input type="checkbox"/>
Transportation, traffic and mobility	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify):	<input type="checkbox"/>	<input type="checkbox"/>
GOVERNANCE		
Environmental impact assessment	<input type="checkbox"/>	<input type="checkbox"/>
Strategic environmental assessment (SEA)	<input type="checkbox"/>	<input type="checkbox"/>
Environmental taxes, charges, fees, levies, deposit-refund systems	<input type="checkbox"/>	<input type="checkbox"/>

	Audited 2018-2020	Plan to audit 2021-2023
Trading schemes (e.g. emissions trading, tradable allowances)	<input type="checkbox"/>	<input type="checkbox"/>
Domestic environmental funds and subsidies	<input type="checkbox"/>	<input type="checkbox"/>
International environmental funds and subsidies	<input type="checkbox"/>	<input type="checkbox"/>
Environmental liabilities	<input type="checkbox"/>	<input type="checkbox"/>
Fraud and corruption in the environmental management	<input type="checkbox"/>	<input type="checkbox"/>
Environmental management systems	<input type="checkbox"/>	<input type="checkbox"/>
Green public procurement	<input type="checkbox"/>	<input type="checkbox"/>
Natural disaster preparedness and emergency response	<input type="checkbox"/>	<input type="checkbox"/>
Public awareness and inclusion, environmental education	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify):	<input type="checkbox"/>	<input type="checkbox"/>



9. Based on the list of topics provided in the previous question, please identify three most important environmental issues facing your country. (You may specify the theme in the accompanying text box.)

	Issue 1 (most important)	Issue 2 (2nd important)	Issue 3 (3rd important)
Natural resources	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Water	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Climate, air and atmosphere	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Waste	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Biodiversity and nature conservation	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Land use & other human activities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Energy and transport	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Other topic/issue:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

International environmental agreements and the United Nations Sustainable Development Goals

10.

Did your SAI audit international environmental agreements or treaties during 2018-2020?

No answers

11.

Does your SAI plan to audit international environmental agreements or treaties in the next three years (2021-2023)?

No answers

12.

How did the United Nations 2030 Agenda for Sustainable Development influence your SAI's audit practice during 2018-2020 (please mark all that apply):

No answers

13.

Did your SAI conduct any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the 17 Sustainable Development Goals during 2018-2020 (i.e. investigating specifically the goals, targets and/or indicators of the SDGs, or assessing the general progress on the UN 2030 Agenda)?

No answers

14.

Please specify which of the environment-related Sustainable Development Goals listed below your SAI has audited during 2018-2020 and the environment-related SDGs that your SAI intends to audit during 2021-2023.

	Audited 2018-2020	Plan to audit 2021-2023
SDG 6 – Clean Water and Sanitation	<input type="checkbox"/>	<input type="checkbox"/>
SDG 7 – Affordable and Clean Energy	<input type="checkbox"/>	<input type="checkbox"/>
SDG 11 – Sustainable Cities and Communities	<input type="checkbox"/>	<input type="checkbox"/>
SDG 12 – Responsible Consumption and Production	<input type="checkbox"/>	<input type="checkbox"/>
SDG 13 – Climate Action	<input type="checkbox"/>	<input type="checkbox"/>
SDG 14 – Life Below Water	<input type="checkbox"/>	<input type="checkbox"/>
SDG 15 – Life on Land	<input type="checkbox"/>	<input type="checkbox"/>
Other:	<input type="checkbox"/>	<input type="checkbox"/>

Communication of audit results

15.

How does your SAI assess the impact of its environmental audits? Mark all that apply.

No answers

16.

Please assess what level of impact the environmental audits conducted by your SAI have had in helping government departments to....

	No impact*	Low impact*	Medium impact*	High impact*
Formulate environmental legislation or environmental policies and programs	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Evaluate their capacity to develop and implement environmental policies or programs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Improve the functioning of policies and programs	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Generate their environmental indicators, performance measures, monitoring systems, or other policy information to evaluate environmental policy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Develop their environmental management systems	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Produce their environmental reports	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other, please specify:	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

* based on your own judgement

17.

How does your SAI usually communicate the results of environmental audits to stakeholders (mark all that apply)?

No answers

18.

If possible, please share an environmental audit success story experienced by your SAI during 2018-2020 for the benefit of international peers. What were the key elements helping your SAI achieve impact?

No answers

Environmental audit teams in SAIs

19.

Does your SAI have a specific department or section working full time on environmental audits?

No answers

20.

During 2018-2020, on average, how many employees were involved in an audit team conducting one environmental audit in your SAI? If none, please mark 0.

Number of auditors

No answers

Number other employees*, please specify: No answers

**By "other employees" we mean employees who are not auditors, but who contribute significantly to the audit process (e.g. internal experts, engineers, apprentices, supportive staff). It could also be the member of Civil Society Organization for Citizens Participatory Audit.*

21.

During 2018-2020, did the number of employees working on environmental audits change in your SAI? The share of employees in environmental audit...?

No answers

22.

How does your SAI plan to change the number of employees involved in conducting environmental audits in the next three years?

No answers

23.

Overall, which of the competences are covered in your SAI by the employees working on environmental audits?

No answers

Environmental audit challenges and developments
International cooperation

24.

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

	Yes	No
Absence of SAI's mandate	<input type="radio"/>	<input type="radio"/>
Lack of skills or expertise and trainings within the SAI	<input type="radio"/>	<input type="radio"/>
Lack of human resources	<input type="radio"/>	<input type="radio"/>
Lack of technical resources (e.g. insufficient equipment, poor Internet connection etc.)	<input type="radio"/>	<input type="radio"/>
Not the priority topic, no interest by SAI management	<input type="radio"/>	<input type="radio"/>
Insufficient formulation of government environmental policy, such as goals that are not measurable, absence of a strategy, or insufficient regulatory framework	<input type="radio"/>	<input type="radio"/>
Lack of environmental programmes	<input type="radio"/>	<input type="radio"/>
Lack of established environmental norms and standards	<input type="radio"/>	<input type="radio"/>
Insufficient monitoring and reporting systems	<input type="radio"/>	<input type="radio"/>
Insufficient data on the state of the environment	<input type="radio"/>	<input type="radio"/>
Access to data	<input type="radio"/>	<input type="radio"/>
Difficulty in validating reported data	<input type="radio"/>	<input type="radio"/>
Other(s) (please specify):	<input type="radio"/>	<input type="radio"/>

25.

Please mark which of the possible environmental audit developments listed below are planned in your SAI in the next three years?

No answers

26.

During 2018-2020, did your SAI have any experience with cooperating with another SAI(s) on environmental auditing issues?

No answers

27.

Please specify what types of cooperative activities was your SAI involved in during 2018-2020.

	Yes	No
Cooperation with another SAI on an audit related to an international environmental accord/agreement	<input type="radio"/>	<input type="radio"/>
Cooperation with another SAI on an audit of an environmental subject	<input type="radio"/>	<input type="radio"/>
Cooperation with another SAI on a transboundary environmental issue	<input type="radio"/>	<input type="radio"/>
The exchange of audit information or environmental auditing experiences between SAIs	<input type="radio"/>	<input type="radio"/>
Other, please specify:	<input type="radio"/>	<input type="radio"/>

INTOSAI WGEA products and future work

28. The visual below displays the WGEA documents produced throughout the years. You may have a closer look at all publications through the following link as well: <https://wgea.org/publication/studies-guidelines/>

During 2018-2020, did your SAI consider any of the WGEA products displayed in its work?

No answers

29.

If applicable, please comment whether your SAI found WGEA products useful, bring examples if feasible, and provide any other reflections you wish to convey.

No answers

30. Please rate the different types of INTOSAI WGEA products and services listed below on a scale of 0-3 in the following way:

“N/A” not aware of product

“0” not at all important/useful for my SAI

“1” not very important/useful for my SAI

“2” relatively important/useful for my SAI

“3” very important/useful for my SAI

	N/A	0	1	2	3
Guidance materials	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Research papers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Website: www.wgea.org	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Social media accounts (Twitter, LinkedIn)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Face-to-face training courses, seminars	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
E-learning courses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Working Group meetings	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Greenlines newsletter	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cooperative audits	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Other, please specify:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

31. Would your SAI be interested in additional INTOSAI WGEA products related to environmental auditing? Please specify the most interesting topic(s) and types of products/projects for your SAI.

No answers

32.

What do you recommend for the main theme of the 2023-2025 WGEA work plan*? Please explain your choice.

No answers

**This information will help us build the 2023-2025 INTOSAI WGEA work plan. You can consult the current work plan on our website under [WGEA Activities-Work Plan](#)*

Contact details

33. Please provide contact information for the official(s) completing this survey. We will use this information only to clarify responses, if required.

First name	No answers
Last name	No answers
Email	No answers
Position	No answers
Country	No answers
Additional contact email	No answers

This was our last question. We highly appreciate the time and effort you and your SAI contributed to filling in the survey form. Thank you!