



INTOSAI
Working Group
on Environmental
Auditing

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Meeting Minutes





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List of participated SAIs

Auditor General's Office of the Maldives
Central Auditing Organization of Egypt
Commission on Audit of Indonesia
Comptroller and Auditor General of India
Court of Account of Kingdom of Morocco
European Court of Auditors
Federal Court of Accounts Brazil
Government Accountability Office
National Audit Office of Estonia
National Audit Office of Finland (INTOSAI WGEA Secretariat)
National Audit Office of UK
New Zealand Office of the Auditor General
Office of Auditor General of Canada
Office of the Auditor General for the Federation of Nigeria
Supreme Audit Institution of the United Arab Emirates
State Audit Office of the Kingdom of Thailand
Supreme Audit Office of Poland
Supreme Audit Office of the Czech Republic
The Audit Board of the Republic of Indonesia
Tunisian Court of Accounts (ARABOSAI Secretariat)



Tuesday 14 March

PRACTICAL MATTERS AND MEETING AGENDA

WGEA Secretariat started the session by presenting the housekeeping notes and the meeting agenda. All participants introduced themselves during the introduction round.

PITCH ON CLIMATE AND BIODIVERSITY (SAI CANADA)

SAI Canada presented an elevator pitch on the nexus area of climate change and biodiversity loss. These two crises are interconnected. The climate change causes biodiversity loss and biodiversity loss itself can accelerate climate change. However, addressing these twin crises together can create positive synergies, for example, habitat restoration and reforestation can contribute to biodiversity recovery as well as carbon sequestration.



These two interlinked crises relate to at least three SDGs (see above). The topic is also becoming more and more emphasized by the international stakeholders for instance UNFCCC, UNEP, and IPCC.

When developing policies, it is important to understand the interlinkages of biodiversity and climate change to avoid negative affects to each other and rather have positive synergies. As an example, SAI Canada is auditing a governmental project on planting two billion trees. The work is done by looking at the synergies, and how the project, initially considered as a climate change project, is also addressing some of the biodiversity angles as well, and how those interconnections are created.

SAI Canada is leading this WGEA project together with the following SAIs involved: Czech Republic, Estonia, Finland, the Maldives, and Morocco, and any other SAIs are welcome to join. The project has two phases. First to increase the awareness and understanding on biodiversity and climate change nexus, and secondly to leverage that to support the SAI community and integrate it into SAIs' work. The possible project activities cover research and webinars, case studies and database(s), list of audit criteria, and workshops.

Commentary round

In the discussion it was pointed out that a research report on systems thinking is relevant for auditing in general not just for climate and biodiversity. SAI Canada also welcomed to name any suggestions for stakeholders on systems thinking.

The project aims to develop the list of criteria use which will be used for choosing the case studies. It is important to define the criteria to understand which topics would be the useful for the large number of SAIs. Agenda 2030 was found to be a good building block for criteria in terms of the collaboration and the whole of society approach, but also in terms of the policy coherence. Also, SAI Canada pointed out that the suggested database should be further discussed to see if it is a useful tool given that the WGEA website already has an audit database.

The concept of sustainability was also discussed. SAI USA said that the sustainability is a balance of *social, economic, and environmental* aspects, also said as *people, profit, and planet* which are really important elements in finding that balance. Instead of using the whole government approach to sustainability, the whole society approach should be used to address these issues. In the recent trend paper on sustainability from USA the collaboration was found as a useful criterion. The whole-of-society approach to sustainability understands the government requires collaboration with the private sector, stakeholders, and NGOs. It is also important to focus on what is the role of government and recognize that auditor's role is to help the governments fulfil that role. This criterion is thought to be used in the Green Fiscal Policy tools project.

The upcoming audit report on forests and climate change in Canada was used as an example of a collaborative approach to an audit. The federal government in Canada rolls the programme out mainly through funding organizations in the private and civil society sectors, who can plant those two billion trees rather than developing and creating it in-house. Hence, it's entirely a collaborative model drawing on the expertise of organizations that have already been doing reforestation efforts at a smaller scale. The efficiency and effectiveness of these collaborations is something that this project could look into.

SAI Canada further elaborated the key findings of the audit report on the two billion tree planting programme. The interesting evidence in terms of the nexus is that the audited government programme has objectives related not just to climate in terms of carbon sequestration but also around benefits for biodiversity and human wellbeing. There is a link both to biodiversity as well as to the SDGs in terms of human wellbeing which is an integrated sort of a systems thinking.

It was reminded that in auditing it is important to look at the issues in a holistic way. If the perspective is narrow, one programme seems to have benefits only in one area. However, there might also be co-benefits with another area, like biodiversity or wellbeing or even negative consequences, for example, when carbon sequestration is maximized, it may minimize biodiversity benefits. Hence, this project aims to establish a holistic way of seeing this particular area of climate and biodiversity.



The audience also inquired if the habitat accounting could part of this project. SAI Canada expressed that it is possible if it is found important. As an example, the audit from Canada to be completed soon, estimated and accounted for the climate benefits in terms of government's expectations of carbon sequestration, although the government is actually not going to meet the targets. However, the accounting on the other benefits are very rudimentary, and not well-quantified in terms of habitat accounting or wellbeing benefits. Hence the project aims to work on in terms of audit criteria and how to measure these co-benefits.

It was reminded, that the WGEA group has already a good background on biodiversity and climate change. For instance, two guidance has been published previously, one on climate change and the other on biodiversity. It was suggested that those could be combined, the case studies updated, and new audit criteria created. The project should also highlight the need of the pressing actions. In general, there is quite good awareness about the climate change and loss of biodiversity, unfortunately the awareness of the urgency is not as good as it should be.

The rising sea level and its effects on coral bleaching and furthermore to the fisheries and tourism sector was an interesting accurate example for a case study introduced by SAI Maldives. This nexus between climate and biodiversity in the marine environment is found interesting given how much carbon is sequestered in the marine environment, and the linkages between climate change and depletion of marine biodiversity.

EXPERT PRESENTATION BY FINNISH ENVIRONMENT INSTITUTE (SYKE)

Tiina Piironen, Uula Saastamoinen ja Marianne Aulake

The session continued with a brief presentation by Syke Experts on a literature review commissioned by the WGEA Secretariat. The review will enhance understanding of the impacts of climate change policies on biodiversity and vice versa how biodiversity policies affect climate change. It will be assessed by looking at examples of these interlinkages through the lens of four specific ecosystems. Two suggested ecosystems are coral forests and coral reefs, and two more have not yet been decided.

The review will refer to various key documents such as scientific papers and reports published by the UN and other intergovernmental bodies. The final product will provide background knowledge for the development of tools and guidelines for auditors to address climate change and biodiversity impacts in a coherent manner. The literature review will be completed by end of June this year by an expert team from the Finnish Environment Institute.

During the early steps, the group has encountered some methodological challenges. The literature may not be easily available and finding information on the impact of the policy measures or ecosystem-specific findings might require a huge amount of work. Usually, it is hard to know if the report has some information on this topic as very often it does not become evident by reviewing the headings or abstracts of the reports. Hence, the team aims to use an iterative way of searching



the information. This might require identifying common types of policy measures. Also, the snowballing technique might be a solution, which means starting with a specific report and going through the reference list to see if there's anything relevant for the review. Then going through those reports and using the same technique for their reference lists.

The research team welcomed the ideas and thoughts about the selection of two additional ecosystems. Those documents should be limited to ones where information is available in English. The audience was also encouraged to share with the team any specific reports or documents that could be relevant for this topic.

The contact emails for the Syke experts:

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- marianne.aulake@syke.fi

Comments for the experts

WGEA Secretariat inquired if the participants have any reflections which two other ecosystems should be chosen. The secretariat also reminded that it would be helpful to know if any SAI is starting an audit that could be connected to this topic. The discussion continued by giving examples of contradicting impacts of climate change and biodiversity loss.

An example from the European context was related to a principle introduced for the sustainable activities. The principle is called *Do No Significant Harm* which means that any sustainable activity introduced should prove that it does not cause a significant harm on any pillars of sustainability (biodiversity, climate, water, or circular economy). However, there is no clear definition for significance, and how to implement it in practice.

A very concrete example from Canada was related to a wind farm project that was going to be sited in the habitat of an endangered species that depended on wetlands. The turbine bases were going to eliminate a large portion of the wetland, and the roads between the turbines were going to create barriers to the wetland species. The project that was later cancelled by the tribunal is an example where it was supposed to be green but had a negative relationship between climate and biodiversity. Hopefully, we can also find ways like reforestation and habitat restoration in whatever ecosystems where there are benefits on both sides, rather than just trying to minimize the harm to biodiversity from renewable projects.

A similar example was related to an upcoming audit report by the European Court of Auditors about blue economy which also covers offshore windmills. The dilemma is that there are renewable energy targets on one hand and on the other hand climate action ambition. However, constructing offshore windmills may cause threats to biodiversity in waters.



SAI UK reminded that some impacts between climate change and biodiversity loss that aren't necessarily ecosystem-specific but might have an interesting angle to consider as well. An example this kind of activity could be a link between air quality and climate change. Cutting carbon emissions in a way that it also reduces air pollution more broadly is not necessarily ecosystem-specific, it would just be about, i.e. promoting active travel such as cycling and walking, or promoting electric vehicles, so the relationship is a bit more nuanced there.

A practical example from Nigeria of climate change which has also a biodiversity effect was given. The desert encroachment in northern Nigeria, has impacted seriously on forest reserves and further accelerated the extinction of animals. This also impacts the fishing due to the significant reduction of the Lake Chad over the years. This results into the relocation of the people, for example the herdsmen need to ensure sufficient drinking water for the cattle. Due to the water shortage they tend to relocate south. To tackle these impacts, the Nigerian government has tried to establish a number of tree-planting programme i.e. the Great Green Wall aimed at planting trees to revive the biodiversity effect and possibly reduce the effect of climate change.

One suggestion from the audience was to utilize the existing heavy reporting on the climate change and biodiversity by harmonizing the reports to see what the overlaps are in there. And then, to have a more effective and concrete reporting structure at a national or regional level, from the linkages between both the biodiversity and the climate change aspects could be drawn.

Potential ecosystems for the literature review from the discussion were:

- Mangroves
- Semi-arid regions
- Regions in threat to desertification
- Rainforests
- Wetlands
- River basins
- Estuaries
- Coastal management zones
- Freshwater ecosystems
- Deserts

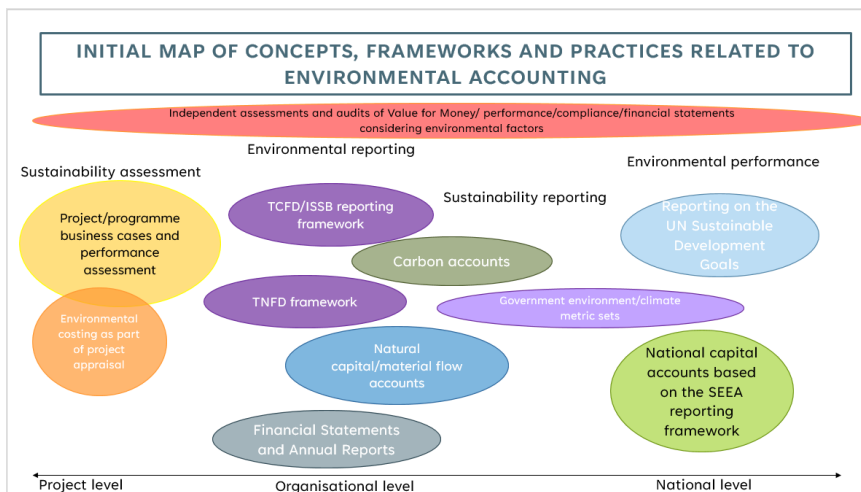
PITCH ON ENVIRONMENTAL ACCOUNTING (SAI UK)

SAI UK presented an elevator pitch on the environmental accounting. The definition of the environmental accounting is not straightforward. There are lots of different potential frameworks for the accounting and related issues such as sustainability reporting. One definition for the environmental accounting that has a consensus is that it is seen as **a process of preparing national environmental accounts under the SEEA (standard for environmental-economic accounting) international standard**, which is developed by the UN as well as a number of other organizations.



There are countries that are already developing national accounts and national environmental accounts alongside measures of GDP, and that collect information on the environmental assets of a country. Also, a number of countries are rolling out the environmental accounting. It is clear that environmental accounting can have a really important role with respect to the national environmental accounts.

If the environmental accounting is defined as **the integration of environmental and economic data to support decision-making**, then actually there is a spectrum of issues to consider for instance the SEEA environmental accounting framework. One purpose of this project could be to develop a shared view of the different frameworks. To collect understanding what's happening across the world and think about the principles that underpin all these different approaches. Below is the map of concepts, frameworks and practices related to environmental accounting.



The auditors play a key role answering how these principles affect the audits and what is the ultimate purpose of the environmental accounting approaches. Some of that traces right back to the summit about ensuring the complementary measures of progress to GDP in order to factor the nature and natural resources and ecosystems into decision-making. While the environmental accounts and practices are being developed widely across the world, the auditors are being asked about how robust the accounts are and how to assure them.

Some questions that the auditors are particularly well-placed to answer are:

- 1) How effectively national environmental accounts are being used in decision-making?
- 2) Who are using this information or is it getting used?
- 3) What are the risks to manage?
- 4) How does this process of national environmental accounts fit in the broader framework of environmental accounting?
- 5) What is the reliability of environmental accounts?
- 6) What do these principles mean for the value-for-money considerations, assessments of performance, and what part might the auditors play in thought leadership?



Commentary round

It was noted that the project could bring the financial and performance auditors together because there are valuable overlaps for one from the other depending on how the project is scoped. If the focus is only on the national capital accounts based on the SEEA framework, then it would only be a performance audit assessment.

The process of creating environmental accounts should have a purpose beyond just providing the information on the state of nature. It is more important to explore, how the information used and by whom, and is it informing decision-making, which is something auditors can add value for.

It was also suggested to run a member survey on the related audits done. Following what is happening in the taskforces on nature and climate-related financial disclosures could be one of the benefits that the project could explore. In the UK the taskforce on climate-related disclosures will be implemented by 2025 for the public sector. And some organizations are expecting that the taskforce on nature-related disclosures will follow within a couple of years after.

EXPERT PRESENTATION BY STATISTICS FINLAND

Jukka Muukkonen

The session continued with a presentation on the SEEA (System of Environmental-Economic Accounting) framework by Statistics Finland. The SEEA is a satellite system for the system of the national accounts (SNA) which means it is consistent with SNA with same definitions. It brings together economic and environmental information in a common framework to measure the contribution of the environment to the economy and the impact of the economy on the environment. It provides policymakers with indicators and descriptive statistics to monitor these interactions as well as a database for strategic planning and policy analysis to identify more sustainable paths of development. The framework is developed together with the UN, Eurostat, IMF, OECD, and the World Bank.

The core of the SEEA system covers the stocks which are defined as environmental resources, changes in these stocks, and flows from the stocks to the economy and back. The stocks and the changes in stocks are the core for the national capital accounting.

The development of the SEEA started in the beginning of 1990s and the SEEA statistical standard for physical ecosystem accounts was published in 2012. Also, many thematic handbooks have been published to support the countries who are implementing SEEA framework in the national accounting. Since 2021 there has been a standard for the ecosystem accounting, SEEA EA. The European Union is one of the most developed in ecosystem accounting or in SEEA in general, because it is mandatory. At the moment, around eight countries are underway or at least planning to do environmental and ecosystem accounting such as United States and some new countries in Africa.



The SEEA framework is a tool to combine the basic data – economic, social, and environmental. The accounts and indicators include information that can be used to show the interactions of the environmental and economic that effect to the sustainable development, climate change, and the biodiversity loss. That information can be used to plan and monitor the actions towards achieving the key targets for environmentally and socially sustainable economy.

Comments

In the discussion, it was inquired whether the project could also provide a template or a format for the environmental accounting, however the answer was that it might be too challenging. One option could be updating or building on an existing standard of the environmental accounting.

The interlinks between the environmental accounting and the sustainability reporting projects was notified. Also, the project group on green fiscal policy tools suggested that they could contribute to both projects by assessing to what extent environmental accounts are used for informed decision-making. They will consider scoping of how to contribute to the other projects.

It was mentioned that all the broad frameworks to understand performance and make decisions, which is the point of the accounts, is a really valuable for the auditors. The project is not just about the practicalities of the accounts but also what do these principles behind the environmental accounting mean for the way the performance or value for money is assessed. How do you understand the value-for-money of investing in resilience which is an insurance against future problems? It is almost the same point as how do you understand the cost benefit of not doing things or protecting resources?

A nice idea would be if the project provided a menu of options for audit offices to assess different forms of environmental accounting. For instance, one possibility would be using powerful questions on how the information is being used by asking *if anybody looks at the accounts and is anybody the taking action* if it looks like things are going the wrong way?

It was also considered whether the environmental accounting should be part of the financial accounts or should it be prepared separately. An example was given on the audit of the environment and forest ministry in Indonesia. Currently the government publishes only financial or monetary reports on natural resources, however the more beneficial would be to understand the performance of the government in terms of the forest management. It was said that the purpose of having these projects, is to clarify some of these issues. However, no clear view whether the environmental accounting and national accounts should have a stark line divide up different bits, or whether it is fine them to be quite fluid. In the environmental accounting the distinction between the statistical, national-level accounts, and what's happening at an organizational or project level is all linked but is arguably different in different countries.

PITCH ON GREEN FISCAL POLICY TOOLS (SAI USA AND ECA)

SAI USA and ECA continued the agenda by presenting a pitch on Green Fiscal Policy Tools project. This project, together with the projects on Environmental Accounting and Sustainability Reporting projects fall under the Work Plan's hub called Green Economy. A green economy is an economy in which aims for CO2 reduction, efficient use of resources and social inclusiveness. Some examples of green fiscal policy tools that SAI USA and ECA provided covered:

Environmental taxes, environmental charges and subsidies such as energy taxation and subsidies. Which can be looked at from two different angles: subsidies for renewable energy, but also subsidies for fossil fuels.

Tax credits and deductions, incentives for private sector, and tax write offs.

An example from the USA is a law referred to as the Inflation Reduction Act, which includes over 20 tax provisions that relate to some of these issues about tax deductions and tax credits which provide a lot of opportunities for SAI to oversight. Some of these are meant to increase the collections of taxes, others are to encourage the development of renewable energies for the green transition.

Reforms and policies to raise revenue such as a national contribution to EU budget for un-recycled plastic, packaging waste from the Member countries.

Green bonds or emission trading systems.

A few related examples from the European union included:

EU taxonomy, which is a common classification system to qualify what environmentally sustainable activity is, what environmentally sustainable investment is. This also has a link to the sustainability reporting.

A report on **carbon pricing, energy taxation and subsidies**, where the level of subsidies for renewable energy and fossil fuels in the European Union was compared. The results were that subsidies to fossil fuels have not decreased for the last 15 years in the European Union overall.

A report on **sustainable finance** showed that more coordinated EU action is necessary to leverage private investments for a green transition.

The important question related to green fiscal policy tools is how the fiscal and budgetary policies can act as a leverage of private money that is necessary for a green transition. In all this, the SAIs

have a very important role to play an oversight role in helping the government not only holding them to account in their commitments, but also helping them to implement their commitments or their policies.

Commentary round

In the audit on renewable energies conducted in Indonesia, it was noted that the fiscal and budgetary policies are crucial to motivate the private sector to develop renewable energy. However, the main problem noticed is the economic resources to develop renewable energy. The first issue is that it is challenging for the government to delegate the responsibility of developing renewable energy to private sector. The second issue is about the subsidies which may not, due to the low level of the subsidy, have a significant effect for renewable energy development.

It was reminded that first, when auditing it is important to provide information, what are the various fiscal policies that are being deployed by the government and how much money these policies take. Secondly, it is a political decision which directions to take.

The work in the project will be built on the inter-SAI study on market-based instruments that has been carried out previously. It presents a stock of existing fiscal policies tools and budgetary tools.

First step to take is to map the environmental favorable subsidies as it was done in this study. The next step is to identify the environmental harmful subsidies which may or may not be just about the environmental policy. These subsidies can be tailored to achieve different objectives such as social benefits. Through a review on environmentally harmful subsidies from Estonia, it was noted challenging to influence the government by informing that there are instruments with climate objectives, but they can also harm the environment.

This point was found very important, as very often the auditors are being asked how to ensure the social, economic and environmental impacts of the additional funding as it has been noted from the past that some communities are more harmed by the public policies. Hence this could potentially be one element the project could focus on taking the angle of *do no significant harm* principle introduced during the first pitch session.

EXPERT PRESENTATION BY GREEN FISCAL POLICY NETWORK (UNEP)

Himansu Sharma

The agenda continued with an expert presentation by Himansu Sharma from the Green Fiscal Policy Network under the United Nations Environment Programme (UNEP). Mr Sharma explained that the role of the UNEP, and opportunities for the supreme auditing institutions are to ensure design and implementation of the integration of materials, environmental considerations, and national public expenditure. Green fiscal policies are a critical part of efforts to address global challenges and transition to an inclusive green economy. By reflecting externalities in pricing, aligning government

expenditures with environmental goals, raising revenues, creating fiscal space for green investment and broader fiscal reform. Such policies can support several sustainable development goals and the Paris Climate Agreement. Some of the well-known green fiscal policy instruments are taxes based on the polluter pays principle, carbon pricing and a subsidy reform.

Why should we care? Because countries begin to re-imagine and reassess their relationship with nature to help reduce the risks of future pandemic outbreaks and increase resilience through a rapidly deteriorating global macro outlook and future shocks. Fiscal policies and other market-based mechanisms have a central role in effectively and efficiently transforming energy, transport and agriculture systems by directly influencing consumption and production patterns of households and businesses. The policies may produce a conducive enabling environment and incentive structure for mobilizing and scaling up private sector capital in support of SDGs and an inflation reduction act is a great example of that.

Importantly, a lot of research done over the last decade has shown that the likely and significantly negative impact national inaction on climate change and biodiversity loss can have on sovereign credit ratings, debt servicing capacity and key social indicators like inequality and employment. In short, if a country is not credibly integrating development and environmental considerations in policy making, design and implementation, significant socioeconomic gains are being left on the table. In addition to reduced resilience to future shocks, competitive disadvantage in industries of the future and higher costs for future current generations to bear.

How is the UNEP playing a productive role in this space? Through the Green Fiscal Policy Network which is a joint initiative launched together with the IMF and the German Development Cooperation Agency GIZ, the Programme facilitates knowledge sharing and dialogue on green fiscal policy reform. Working with associated partners such as think tanks, research institutes, international and Intergovernmental organizations, the UNEP is also piloting cooperation with the coalition of Finance Ministers for Climate Action and would welcome supreme audit institutions at Inter-SAI to pilot engagement through one of our regional workshops for example. Also, as a founding member of the Green Growth Knowledge Platform and the Partnership for Action on Green Economy acronym page, the Programme has a lot of acronyms in the US system.

The UNEP also reaches out to the larger green growth policy community and engages with countries to support their green fiscal policy reforms in the green economy transition. It also engages all UN country teams through pages and supports economists from these country teams with capacity development and technical assistance.

To add, the UNEP is currently working on something called the Sustainable Budgeting Approach (SBA), which is a collaboration with the University of Oxford to both measure and improve the alignment of national and sub-national budgets with national and international sustainable development objectives. Why focus on the budget? Well, there is no annual regulatory policy cycle or process that could integrate and mainstream environmental goals into government strategy and policy and limitation. The annual budget cycle is the most important policy statement and most

powerful policy integration mainstreaming instrument which directly influences consumption and production patterns and private sector capital allocation and investment decisions.

The sustainable budgeting approach is a framework helping Finance Ministry officials to make informed and high impact budgetary decisions, particularly under constrained fiscal space. The SBA incorporates leading socioeconomic and environmental science to give consequences of the potential budget options for jobs and growth, environmental, climate mitigation, climate adaptation, nature, capital, air pollution and social, which includes wealth and gender inequality, and rural and urban equality. Basically, for every budget item that can have a potential X anti score on all of these indicators: jobs, growth, long term GHG, short term GHG, adaptation, resilience, air pollution, etc, etc. And this approach defines around 250 policy archetypes, each of which is assessed for their potential impact against all these criteria. And these assessments can then be fine-tuned based on domestic context and priority criteria defined by the government. And it allows for informed tradeoffs in policy decision making while also allowing for more informed budget tracking and comparisons across time. Which may be of interest to supreme audit institutions.

In this way, the sustainable budgeting approach helps to improve transparency and can also signal a commitment to aligning national economic policymaking with sustainable and inclusive growth pathways. This could be an important step in also negotiating multilateral partnerships for development. In conclusion, Green Fiscal Policy Network welcomes greater collaboration with supreme audit institutions which have a key role to play since the presence of integration and alignment of sustainable socioeconomic and environmental considerations, is a key determinant of a country's ability to deliver decent jobs, improve the prosperity and durable development. It is also material to the sovereign credit ratings and foreign costs.

Comments from the audience

To recap, the network's main function is to hold the regional workshops. For example, the last one in Asia Pacific was done in cooperation with the Economic and Social Commission for the Asia Pacific and all member states in that region were invited. The member states sent for instance representatives from the Ministry of Finance, the Ministry of Environment, and any other relevant ministries. The workshops are technical including sessions on, for example, either specific instruments, such as carbon pricing or possible subsidies to discuss the opportunities and challenges in that specific instrument for the countries allowing knowledge sharing of the best practices. The network can also hold sessions on broad topics such as debt distress or green recovery.

The WGEA is very pleased with the more reinforced collaboration with the network and hope to contribute to the network objectives and work. ECA is soon publishing a report on debt management by the European Commission and that also includes a short paragraph on reporting on green bonds which may also be considerable for the project's and network's work.

Green Fiscal Policy Network's basic task is the knowledge exchange and capacity building, so they responded positively to the inquiry about a possibility to organize a workshop scoped for the WGEA member SAIs.

One approach the green fiscal policy project has been considered to take is the explore the key risks per fiscal policy tool which could be balanced with merits. This could be done by short sort of risk and merits assessments, focused papers or podcasts on this subject bring to balance to show the balanced view on them.

It was suggested to consider extending the scope beyond fiscal tools and think about other instruments that are available to governments in the shift towards a green economy. These could be, for example climate mainstreaming, minimum requirements for energy efficiency in buildings, minimum targets for biofuels used in Europe. The project group considers thinking about these when scoping the project.

SAI USA introduced an example of why the auditors should focus on the green fiscal policy tools. Years ago, the US government was trying to reduce the amount of gasoline used and established an ethanol tax credit to boost the industry. Later another tool, a mandate the use of renewable fuels became available. This resulted to a situation with a duplication of two tools. After several years when the US Government did not renew that tax credit, SAI USA was showing that it was costing the American taxpayers \$6 billion a year and not actually needed to boost the industry. This is one reason, why this project could be important in the future when these tools are considered even more.

It was reminder that one instrument alone is not that effective to underpin the sustainable transition because the system always has leakages. It should rather be a policy mix both regulations and the fiscal policy tools. The regulations can sometimes be heavy handed and not change the incentive structure in the economy in which fiscal policies are more effective.

PITCH ON SUSTAINABILITY REPORTING (SAIS THAILAND AND INDONESIA)

SAI Thailand presented an elevator pitch on the sustainability report. The project is co-led with SAI Indonesia who helped in answering the questions and comments. As it is known, the financial reports are not sufficient alone in decision making and it is very important to consider non-financial perspectives to improve the efficiency of public spending. This means using the ESG (environmental – social – governance) perspective. This project wants to extend the research finding from the associate research project during 2019 which came up with the conceptual framework for evaluation of the SDG audit report.

This scope of the Sustainability reporting project is based on two research questions. The first question is likely to identify the current practice of SAIs in promoting sustainability reports of the audited entity, and the second one to analyze the challenges faced by SAIs in these regards.



Additionally, the second question will suggest measures for enhancing the efficiency of SAIs in promoting sustainability reports.

The outputs of the project are:

- 1) Better understanding of the state of the reporting globally
- 2) Updated research report
- 3) Recommendations for SAIs, how to promote the sustainability report in the public sector.
- 4) Collaboration with the stakeholders such as the Ministry of Finance to prepare the government budget.

The research objectives of the project are:

- 1) Preparing a literature review on the practices of SAIs, private sectors, and academic perspectives.
- 2) Conducting the survey to measure the state of reporting.
- 3) Initiating a conceptual framework.

EXPERT PRESENTATION BY CIPFA

Khalid Hamid

The session continued with an expert presentation on sustainability reporting by Khalid Hamid from CIPFA. Mr Hamid highlighted how important and topical the sustainability reporting is in the public sector and how the SAIs play a key role in that. CIPFA published recently a report on sustainability reporting looking at the public sector reporting framework which introduces some challenges, ideas and concepts that should be considered in this initiative. Find the report information page here.

- **The value of assurance** is recognized being an essential element of credibility, and it moves the sustainability reporting more towards accountability rather than marketing. This is particularly important in the public sector. However, currently the assurance reports are not that commonplace.
- Sustainability reporting is **lacking audit standards and framework for these standards**. The insight from the report is guidance available however, the awareness of the guidance should be advocated more. Another result from the report was that due to the whole parliamentary oversight linkage to other stakeholders it is important to ensure that the information that SAI provides is of value.



- Even though **the sustainability reporting can be effective**, the SAIs should still continue with a performance audit because the long-term evaluation will be needed along.
- Sustainability reporting in public sector, the issue of **double materiality** should be considered. It includes the *financial materiality* meaning how the organization maintains its own fiscal on sustainability and resilience and the *impact materiality* which is the impact the organization has with its functions. Especially in the public sector the regulators efforts may be small by value and size, but the impact on the greater environment is massive. The related issue is how it is looked at across different jurisdictions? This project frames well that reference point not just looking at the institution's own footprints and environmental, social, economic assets, but also its impact on society.
- What is the role of WGEA to ensure **capacity development** in sustainable reporting globally.
- It is important to decide about the **data gathering** in the repository and how to ensure that is replicable for each individual environment.

Finally, Mr Hamid mentioned about a sustainability guidance which will be published by CIPFA within a month. The guidance provides some tips how to start collecting information for the sustainability reporting.

Comments

The guidance to be published by CIPFA soon is about the materiality which should provide some support for the auditors in the issue of double materiality.

The project could perhaps also study the Big Four (accounting firms), which audit both the private companies and public sector agencies. One idea would be to study on which criteria the sustainability reporting is based on in the private sector.

It was inquired if assurance means reasonable assurance or limited assurance. In the answer Mr Hamid was referring to a discussion with the IFAC, which said that at the moment the assurance is limited, but it will move towards reasonable. However, it is a very complex thing to do. Also, ISSAI100 says assurance is only assurance if it's reasonable. This means there is a difference of what assurance is in different places. And that is something the SAIs need to navigate with.

PRESENTATION ON CLIMATE CHANGE ADAPTATION ACTIONS (IDI)

The next session was about the project on Cooperative Audit on Climate Change Adaptation Actions (CCAA) and delivered by IDI virtually. CCAA is a collaboration and cooperation between the INTOSAI WGEA and IDI in addition to other partnerships with the regions, SAIs among others. The main objective of the project is to support SAIs, especially in developing countries, , to provide a relevant

audit response to national priorities related to climate change adaptation by conducting a performance audit as per ISSAIs.

The project has identified adaptation as the main climate change action. The four thematic areas that the SAIs could get support to conduct an audit about are 1) disaster risk reduction, 2) water resource management, 3) sea level rise and coastal erosion, and 4) overall implementation of climate change adaptation plans or actions. This will provide the various SAIs more flexibility to conduct audits that are nationally relevant related to the climate change. In addition to these thematic areas, three cross-cutting themes that any SAI should look independently from the areas the SAI is focusing. These are 1) governance, 2) effectiveness, and 3) inclusiveness.

The programme timeline is slightly delayed from the initial timeline. The next activity is selection of the audit topics in June 2023 followed by the integrated education and audit support throughout the whole auditing process. The support is provided for all SAIs and regions. The main language of the support is English, but other languages such as Spanish and Arabic are considered based on the available financial resources.

In February the project had a successful meeting in Oslo with the global team which have greatly supported to develop the educational framework for CCAA project. The framework covers three parts that will be organized as online courses. The parts are: 1) General modules, 2) Theme based modules focusing on disaster risk reduction, water resource management, sea level rise and coastal erosion, and the third part 3) Audit Process Modules. In addition to this, a databank of audit questions, which SAIs can use for their audits will be developed. The education is estimated to be launched in June, after knowing how many SAIs are participating.

Finally, IDI asked the WGEA members to provide this information to their regions and expressed how happy they are about the cooperation with the WGEA members involved.

Comments

The audience asked for IDI's lessons learnt in coordinating a collaborative audit. It was said, that maintaining the partnerships with various partners such as regions, SAIs and also the global stakeholders are an important thing. Also providing support for the SAIs also important. IDI has also found it sometimes challenging to conduct joint audits and have learned it is necessary to provide that flexibility for SAIs to conduct meaningful audits in their context.

It was suggested from the audience, that IDI would consider providing using French translation in their activities to ensure more participation from the French-speaking countries especially from the African region.

The thematic areas can be understood as a following way. If a SAI wants to do an overall adaptation planning or performance audit, it can choose from four thematic areas. The audit can be done at a



sectorial, programme, or policy level. This means at first the SAI would be introduced to climate change as a whole issue and then, through the lens of each thematic area.

The project tries to help SAIs as much as possible in identifying the topics and choosing the right questions from the Audit Question Bank to fit in the national context. The support will be given by the regional mentors and depending on how many SAIs are participating, both at the stage of planning audit, developing and planning the audit matrix until finalizing the audit.

UPDATE ON INTOSAI-DONOR COOPERATION ON CLIMATE CHANGE

The last session of the day Secretariat presented briefly on behalf of Camilla Fredriksen from the INTOSAI-Donor Cooperation working group on climate change. The aim of the project is to provide a training for a certain amount of SAIs who might wish to seek funding for climate-related audits. It has been planned to organize a workshop on this in the context of the next assembly meeting. This project fulfils well the WGEA strategy which has a principle to provide some support for newcomer SAIs. The Secretariat explained how WGEA has various kinds of SAIs as members, and to support the variety of SAIs, the current Work Plan has both very ambitious projects for SAIs who have done auditing and environmental auditing for a long time, but also something very tangible for beginners and SAIs that might have challenges in resources and capacity.

Wednesday 15 March

WORKSHOP ON CLIMATESCANNER (SAI BRAZIL)

SAI Brazil started the workshop by presenting how ClimateScanner relates to the SAIs global voice, the position SAIs and as an actor that can contribute to this discussion. It is a priority of Minister Bruno Dantas of SAI Brazil. ClimateScanner was officially launched last year at INCOSAI in Rio and there are many supporters from different SAIs.

The main objective of ClimateScanner is to assess the national government's climate actions, but it will also consolidate data in a global overview. It is also an input to support decision for future work. The project also wishes to communicate to all different stakeholders and audience and share knowledge and experience.

Principles of Climate Scanner are it to be useful and feasible for every SAI. But this is the challenge: how to make something that is applied for your national context but be able to consolidate all the data. It is important to keep it simple and short, which is also a challenge. ClimateScanner is not a regular audit, but it can give some inputs for future audits. There are three axes in two levels: the international and the national level, in three axes of governance, financing, and public policy. We wish to have few components from these three axes, a small number of components.

SAI Brazil presented an example from a coordinated audit carried out on SDG preparedness and the infographic made on that, stressing the communication of results because a technical report is not the best way to achieve some stakeholders. There would be a national panorama with each country and a global panorama. SAI Brazil thinks it will be possible to have just in one picture the results of our analysis.

The most challenging part is to decide the scope and the no-scope of the project. This will be done in the design phase in 2023. In 2022, the focus was on networking, identifying relevant stakeholders, exposing the idea to them to get some feedback. In 2022 was the official launch of the project and this year the focus is on developing the tool. The idea is to have a first version by July so that some pilot tests can be run from August to September. Finalized version of the tool would be ready by December. Next year we will invite SAIs around the world to take the tool and to apply them to their own context. The idea is that they will produce national scans and then the coordinating team will take that data and consolidate that into the global overview. Finally comes the communication on the results.

For SAI to be able to apply the tool, there will be training. This year there will be mapping the needs for training that SAIs may have for applying the tool.

Executive Group is a group of SAIs who will be responsible for developing the tool. SAIs will be divided into teams. The main tests of the group are developing the tool, run the pilot tests, prepare



the survey, think of communication and technology solutions for the project including gathering contributions from experts. There are now 17 countries in the executive group. There is the coordinating team which is being led by SAI-Brazil and by Inter-SAI WGEA. There will be the methodology and a handbook that will serve as a guidance for SAI.

In May the executive group will meet in Brazil and in July there will be a high-level meeting with the heads of SAIs in Brazil. In July and August, the pilot test run, and the second in person meeting of the executive group will be in September. In November we would have some material to present at COP28. The execution phase is in 2024. Then we can have then a final meeting for the executive group to discuss the consolidation of data, after which comes communication products and disseminating the results. The question is, how do we show SAIs that this project is relevant?

SAI Brazil has prepared flyers and website with materials and social media presence, and a video. The questions are, what are the main audiences, in which moments should we invest more effort in communicating and in which media?

On capacity building, there will be training for applying the tool, but also courses on priority topics within climate for SAIs and that is why we are intending to conduct this survey. The question is how should the capacity building look like?

The workshop continued in groups and the results were wrapped up in plenary.

Group 1

SAI engagement:

- To show the relevance of this project, we should show SAIs the benefits that they get when we engage in this project, and also the product that we'll bring.
- It helps understanding what the other SAIs are doing, and to share the good practices regarding the climate actions.
- It identifies the gaps and risk on the climate action by each government.
- SAIs can utilize the data and use it in the audit, identify the weakness, the gaps that the governments are lacking.
- It is also an opportunity for SAIs to promote their works, as well as being part of the international communities.

To reaching and engaging

- Reach out to the regional secretariat and the working groups. Starting from top down, figure out the early adopters, and they can be the leader in the future.
- There could be regional workshops and webinars, and engagement in COP 28.
- We could also try to make them understand that it's not something very stressful.



What incentives should there be?

- It should be stressed that it is a very simple tool.
- SAIs receive capacity development, and on the other side, some of the SAIs may be eager to share their knowledge.
- Those countries that perform well could be awarded with a very sustainable and green award, for instance, in the next INCOSAI. Perhaps it could be a trophy! That could be called, for instance, climate change leader or climate change best performer.

Group 2

SAI relevance:

- SAIs could be educated on the role in implementing climate change-related actions in their countries.
- Maybe SAI Brazil can show us a prototype or result of the ClimateScanner tool being used, and how the tool will help SAIs in conducting climate change-related audit. And the impacts to SAIs of using the tool, maybe the positive impact of adopting the tool, and maybe the effects of not using the tool.

Group 3

Communication: Main audience

- After finalizing at least one or two audits using this product, we can share the knowledge with interested stakeholders, but first, the main audience would be auditors and public entities.

When should we communicate

- After finalizing the project, as it is easier to market something that is solid product. Then you can convince others with such product.

How can we reach and engage SAIs in the project

- We can start from the top management, to get their commitment to the project.
- We could focus more on online methods, so that everyone's participation is encouraged, and we can also address the time zone differences and maybe the budget constraints as well so that less resources are needed for participation.
- And since it is said to be a very simple tool, so this simplicity should be communicated. And SAIs should be given proper instructions of what is required from them.
- Capacity-building is one incentive.
- This can also raise SAIs' profile at a national level as well as in the global platforms.



- It will be a great opportunity for collaboration and knowledge-sharing between SAIs.
- Also a perfect opportunity for mentoring.
- Maybe there could be one technical person to a region or maybe a number of countries, and they can maybe give direct supervision or direct instruction, so that SAIs find it easy to adopt the tool and implement it.

Which media and for a should we communicate

- WGEA media, including website and Twitter, in INTOSAI website; in official supreme audit institution site, on LinkedIn, professional community for auditors.
- Facebook or Instagram are for personal use and not following ClimateScanner.
- In any professional forums, like COP 28, any forum that is related to ClimateScanner would be an opportunity.

Group 4

Three axes

- Governance: key players, beginning by the public institutions and other key stakeholders in the private sectors, civil society, NGOs, international donors. What are the role of each actor, what kind of relations do they have in this process of fighting against climate change.
- Transparency: do we have access to information? Do the actors and the governments disclose information? Do we have statistical system or a climate change information system? Not only we should disclose information but report. And report about performance and results, in order to make it possible to assess what the government is doing against climate change to the extent possible, specific indicators, for example, greenhouse emissions.
- For the axis on financing sources of funding, budgets, international donors, within the framework of partnership, private-public partnership, what kind of fiscal policy do we have, what kind of information, what kind of incentives do we have in this area?
- For the third axis on public policies, we propose to evaluate the existence of laws, regulations, and strategies, also federal or regional. What kind of sectorial strategies and policies do we have? Do we have a monitoring system, auditing system, what kind of scrutiny do we have, and if we have evaluation.

Group 5

Scope

- It might be helpful to think about the communication first, and what do stakeholders want from us, and then think about what information we would need to have in the scope. What would stakeholders want to know from us that they couldn't get elsewhere from the other reports? The value of the audit office in providing an independent view of what's really happening, rather than the slightly greenwashed or marketing version that a country might put forward. Also how is it working, the practicalities of how a country is going about this



climate and environment work, so the governance arrangements, accountability, the practicalities that audit office can really add value on.

- To what extent does this allow you to say: this country better than that country? And that's possibly a bit of a challenge for the project. To what extent are you really going to allow that kind of ranking?
- We saw coordination and governance structures as being really important. We talked about the budget. Whether it's about how much budget goes to different things for climate, even if it's just about how is factored in to the budget, how does budget decisions consider climate, environment, is there a way to factor in. Public procurement actually might be a really interesting thing: is there any criteria for considering in public procurement.
- Accountability to parliament is important.
- One question is, when you get to the end, as audit offices, what is it that we'll want to be able to see from our own country that actually we didn't know before?
- If you have a simple summary page, how important it is having some context for the country that actually will make it all make sense. So some interesting challenges. Keeping it really simple actually might really help with some of this, because actually we don't have a lot of criteria. It might be much easier to be able to provide that context.

Group 6

What should the training look like that SAIs can apply the tool?

- Probably there should be a webinar or pre-recorded video, how to fill in the electronic format.
- We should make use of regional secretariats, maybe to have the questions and answer session, for example, to work together with regional WGEAs.
- It is a very good idea to have training, that everybody understands it in a similar way.
- Helpdesk, maybe there should be some people who will, you know, reply to the questions.

Capacity building

- Maybe as a parallel activity there can be some trainings related to climate topics. If you have this division of governance, financing, public policies, then it can be divided by, for example, those themes.

Group 7.

Capacity building

- Regional ambassadors would be good, as there might be some differences between regions and experience of SAIs, so a tailored training will be benefit.
- And how to make sure that SAIs can apply the tools? Assessments that can be created, so enable those SAIs to assess their performance against.
- Three topics are in interlinkage.

Finally, SAI Brazil thanked the groups and gave more details on the next steps. The idea of the first executive group meeting is to discuss the tool's scope and components. Also in that meeting, the intention is to discuss the survey for mapping SAIs' capacities and making it as a simple survey that all SAIs will be able to answer. Also, the expectations for the electronic platform will be discussed: how it has to be made so SAIs find it easy to access, to input data, and also how it has to present that data, what charts could we use, how could we communicate information, how it should display, for example, that background information on the assessments that you mentioned. And finally, the intention is to have the participation of experts also in the discussions, to be sure we are actually discussing the relevant topics.

WORKSHOP ON GUID (SECRETARIAT AND SAI INDIA)

Secretariat welcomed everyone in the session on the environmental GUID documents which are called the subject matter guidance materials. Four of them is prepared by INTOSAI WGEA, and in the last assembly it was decided or suggested to merge them. It was felt that there are too many of such documents and given that they are separate documents, it might make them less useful.

There's one on performance auditing, one on financial and compliance auditing, one on sustainable development, and one on collaborating in the context of multilateral environmental agreements. There was an attempt to update the GUID on sustainable development in 2016, but that was a moment, when the SDGs came in, and it was like already outdated at that moment. In previous period we tried to update it together with the working group on SDGs, but due to various reasons it didn't proceed in Forum for INTOSAI Professional Pronouncements (FIPP).

SAI India representative continued by saying that India is the Chair of the INTOSAI Knowledge Sharing Committee. Based on FIPP feedback the general impression was that we need to have a slimmer framework and therefore merging the environmental GUIDs is a very good proposal. The FIPP prepares a work plan for every three years, but it will get finalised during the later part of this year. So at this stage, while the proposal has gone to FIPP, to have a single GUID for WGEA, we are not very sure whether this is going to find place in the current work plan of the FIPP.

The general process that is followed for preparing and finalising the INTOSAI Framework of Professional Pronouncements (IFPP) documents is that first, the project proposal has to be approved by FIPP, and then subsequently the work of drafting the GUID starts. The draft GUID has to be subsequently shared with the INTOSAI community and has to be exposed for a minimum period of about 90 days. The feedback from the (INTOSAI) communities will be taken in and the GUID will be revised and submitted to the FIPP for approval. Currently, we are at the initial stage in which our next step would be to prepare a project proposal, once the proposal for preparing a consolidated GUID for the WGEA gets included in the work plan of the FIPP.

In order to prepare this project proposal, the Secretariat requested feedback from the Steering Committee on what should this merge document include, and what should a professional



pronouncement level guidance document talk about environmental auditing. Next the group continued the discussion in the groups.

Group Work

SAI India and Secretariat started the wrap-up session.

Group 1.

- There is an opportunity to combine all four GUIDs, including the one on sustainable development. It does not necessarily make sense diving into the SDGs, as they will end in 2030, whereas the GUID would have a much longer shelf life. The focus could instead be on sustainability.
- There were discussions on whether anybody is using the documents. In the group there were confessions that several of us didn't even know they existed. But there's also the counterpoint that many SAIs have our own standards, but there are many SAIs that don't and rely on this type of guidance. Several of us talked about using them on occasion. It was generally agreed that the GUIDs are not hurting anything, other than taking up virtual space.
- Concerning environmental accounting and sustainability reporting: perhaps current WGEA projects could help update those sections of the GUIDs.

Group 2.

- Some GUIDs are a bit outdated, so an update would be good.
- Maybe the financial GUID might be separate from the other three, and maybe there's an opportunity to revisit the other three and update that and combine those and keep potentially the financial part as a separate document that could also be updated, but different from the performance type work.

Group 3.

- General message was that it would be worth it to make them more specific, rather than too general, to raise their relevance.
- The group liked the one on sustainability and the role of SAI and it can be a tool to encourage SAI to do more work on it.
- The group liked the idea of incorporating environmental issues in financial and compliance audit.
- The group would also keep the section on types of cooperation, cooperative audits. That is particularly relevant for SAI that are at an early stage of implementing environmental audits.
- The rest of the documents are quite old, but they were done at a time when they were needed. Now maybe the level of development is a bit different, and maybe there is no need for detailed guidance on various audit types.

Comments from rest of the groups:



- Question on financial audit on environment, whether that is environmental auditing. If we merge the other ones and keep finance separate, it could fly. If we don't separate reports strictly to various types, we could come out with more robust reports that will be of more interest to the society and the environment.

SAI India representative reflected by noting that the FIPP has made clear there are only three streams of audit, financial, performance, and compliance, and environmental audit is not a separate stream of audit. This question came up while writing the guidelines for IT audit. IT and environment are only subject matters. So environmental audit is not a separate stream of audit. And when looking at some of the GUIDs which have been approved, they follow the same structure, four stages of audit: planning, conducting, reporting, and follow-up. What are the unique features or issues which have to be taken into consideration at each stage while drafting the GUID for WGEA. To give an example: when talking of environmental audit, there are some techniques which are very unique or which are very important for environment Audit like using drone technology and Geo Spatial mapping. The GUID on Environment Audit could add immense value if it could focus and elaborate on issues within the audit process that are unique to environment audit.

Secretariat continued with an example how environmental problems do not respect country borders, but you should have a broader perspective, and that might then be a pointer to the fact that doing collaborative audits could be beneficial. Maybe also long-term perspective, as sometimes the impacts come only after longer time. So issues that are environmentally specific, could be pointed out.

SAI India provided as an additional example a compliance with the environmental accords: what is the extent of compliance of the country with these various accords which they've been signatories of? Our GUIDs could talk of what are the specific issues at each stage when it comes to planning. What are the specific issues which need to be considered when planning an audit of an environmental issue, scoping or evidence-gathering or analysis technique. What are some of the unique features of environmental issues? And maybe here could also bring the sustainable development in.

Secretariat noted that one question is whether we can use examples in the GUID, as there now are. SAI India confirmed that there are no examples in any other GUIDs.

The audience noted that the idea of having in what is different about environmental audit, compared to standard performance audit, could be the point. That might also be the way to keep it short and simple, pointing out what is particularly important in an environmental audit, as opposed to any other kind of audit, that they cross country borders, long-term perspective, you need to think about integrating with other factors, and you might want to think about how do you measure the long-term impacts. Such collective agreement on what are the particular things you might want to think about, if you're auditing an environmental issue, might be more important here than anywhere else, rather than having to repeat sort of things that are elsewhere.



The audience pointed out another perspective, where you audit in non-environmental field, like construction, and whether there would be a scope in the GUID identifying areas that should have environmental component in them. Because you can, for example, have a performance audit on infrastructure and close your eyes on environmental issues. So could these GUIDs also have a box or a number of areas where we see it as a risk.

This was considered interesting, as sometimes there are auditors in other sector who wonder how to bring environmental issues into their audits. The challenge would be how to communicate our GUIDs outside of this environmental auditing community.

Secretariat also noted the earlier discussion with FIPP whether sustainability should be actually brought all the way up to P12. So that might be a way to make everyone aware that maybe we also in our environmental audit should take into consideration the social aspects, so that it's not only the one way around, but we should also be somehow sensitive to those questions. If sustainable development goes all the way to higher level, it might help in this process.

The audience continued reflecting how to mainstream environment and sustainable development across our whole SAI and not have just a niche issue, so that there's a lot of experts that know about it and everybody else ignores it. Maybe because environment and sustainable development, especially with respect to the SDGs, climate and biodiversity and pollution, have become so mainstream that maybe we're past the point where we need just specialized GUIDs on those things, but we need to work the high-level material from those GUIDs into the general financial and performance auditing. More detailed stuff could be in WGEA publications that don't take years to get approval for to do. It is surprising that in 2023 we have a GUID on sustainability that doesn't reference the SDGs. It would be useful to see environment and sustainability mainstreamed into general guidance for all auditors. If you're doing a performance audit, look at the environment and sustainable aspects. Or you could be doing a performance audit that's all about environment and sustainability, but that's fine. So it would be mainstreaming the material into GUIDs that everybody reads, not just the ones that are in the environmental field.

Secretariat thanked the audience and suggested that based on the discussion, SAI India and Secretariat could draft a suggestion for the project plan and share that with the Steering Committee. If there is any need for further discussion, an online meeting or even two online meetings for various time zones could be organized in order to be sure that everyone is happy with the proposal.

Thursday 16 March

MINISTER'S SPEECH

Minister Of Energy Transition and Sustainable Development, Ms. Leila Benali

Steering Committee had the honour to hear a speech of Minister of Energy Transition and Sustainable Development of Morocco, Ms. Leila Benali.

Minister began by noting that the name of the Ministry really reflects the ambition of Morocco not only to put the country on the path of sustainable development, but to translate that into something actionable, measurable, and then reportable. She wished to give a trajectory of Morocco in its sustainable development journey.

The mother of all strategies, the National Strategy of Sustainable Development, was adopted in June 2017. The strategy strengthens the integration of sustainability in sectoral development programs, but also in territorial development programs, and tries to delegate the decision-making process, the investments of decisions, and the sustainable development decisions to the regions.

Minister was also in the middle of launching regional consultations of the national strategy of sustainable development in twelve regions of Morocco. Regional consultations will be merged it with national consultations taking place on the Internet. Finally, there will be national consultations on the roadmap to updating the national strategy for sustainable development, taking into account the international changes but also Morocco's new development model crafter in the last years. The purpose of that is that Morocco, like other developing countries, runs the risk of being trapped in the middle-income trap. Instead of 3% GDP growth rate, Morocco wants to get to 5-7% GDP growth rates, to be able to create jobs and capture more investment opportunities. But Morocco wants to do that sustainably.

The energy strategy from 2009 translated Morocco's commitment to energy transition into three key pillars or a triangle. First part is ramping up renewable energy with the current target of 52% by 2030. The 40% of capacity is the most painful because you have to put in place the regulatory framework, push for and finance projects for the first time, and make sure parliament is also buying into that trajectory. It takes time. Morocco has great infrastructure and is connected to the international energy market.

Second key pillar is efficiency and here reporting and auditing are very important because we want to be able to push for energy efficiency on the supply side and the demand side. Usually people focus on the demand side and forget about efficiency on the supply side. And this is where we get into reporting on efficiency on scope one, scope two and scope three emissions.

Third key pillar is regional and international integration, the access to regional markets directly and bilaterally. Morocco has full interconnections to the Iberian Peninsula and it's flexible enough to provide the populations on both sides of the Mediterranean Sea access to flexible and bilateral energy trade.

To summarize, all the regulatory and legislative arsenal are there. Transparency is important to achieve goals and to improve the business environment. The government wants to push for reforms to improve the social environment of the citizens, but also to improve the business environment for investors. The other aspect is to accelerate the formation and the development of a national ecosystem around technologies of the future including renewable energy technologies. Energy is a major part of the equation, for the affordability of energy for the households and economic environment and in the industrial environment.

Morocco is fully committed to all the actions around global warming. COP22 was in Marrakech. In COP27 Morocco was very pleased with the establishment of a fund for loss and damage management, which Minister regarded as a great win for emerging and developing markets. Concerning the Nationally Determined Contribution, Morocco was one of the first countries in 2021 to revise its NDC to be aligned with the Paris Agreement and tackle a reduction target of more than 45.5% by 2030. Morocco has also an unconditional target of more than 18%. Adaptation programs are already lined up in the NDC, roughly equivalent to \$40 billion of investments related to water, agriculture, fisheries, forestry, health, and protecting the most vulnerable environments and the ecosystem in terms of reporting and auditing. Morocco is finalizing the new version of the low carbon strategy and will be defining carbon neutrality horizon hopefully before the summer.

Morocco is fully engaged with the coming Montreal global framework on biodiversity as well as multilateral drives, especially since Morocco is also President of the United Nations Assembly for the Environment until 2024. Morocco wishes to push for that we don't talk about those different themes in silos - climate change, biodiversity loss, pollution. Morocco wants to be fully engaged in an integrated way. The theme of UNEA 6 scheduled for February 2024 will be held under the theme of effective, inclusive, and sustainable multilateral action to address climate change, biodiversity loss and pollution. This theme translates the integrated way that we wanted to give for UNEA as our role as President. It took a lot of time and negotiations to reach this encompassing theme, but negotiations were also part of a journey to bring everyone around the table.

Concerning resource conservation, Morocco has ratified the Nagoya Protocol of access to genetic resources. It's very important that there is a fair and equitable sharing of benefits. Every time Morocco ratifies a protocol, there's always an internal domestic draft law that is being prepared in accordance with that. Fight against plastic pollution is a major theme also in UNEA work. Morocco is reinforcing legal framework with fiscal measures with the implementation of a plastic tax and revising waste management law to include extended producer responsibility and the implementation of a national action. But beyond that, also in responsibility as President of the United Nations Assembly for an Environment, plastic pollution is a major resolution.



Morocco's main task as a developing country is to show an example of a country that is encompassing all those challenges of being affected by climate change in various levels, being affected by biodiversity loss, in various levels. We don't need to wait for 2050 to see it. Fisheries, economic environment, informal sector, bankers, donors, and members of the financial sector, even some renewable projects sometimes are being affected by long term climate change risks. The financial sector today is sometimes reluctant to take climate risks in hydro plants, in solar projects, sometimes in wind projects, because the wind is also changing. We start to see this approach to financing renewable projects or even wider adaptation projects that are meant to solve some of these long-term issues like climate, biodiversity loss and pollution.

It is very important to keep in mind that some of the issues that we are facing and that we are reporting, measuring, auditing, are potentially the most challenging and the most unbearable issues that humanity has never had to witness. Minister called for creativity. She was convinced that the WGEA Steering Committee Members are doing a great job in their responsibilities to ensure that these issues get audited, reported, and measured properly. Minister referred to countries that are in risk of disappearing before 2050 because of rising sea levels and considered these unbearable topics that humanity never had to deal with in terms of sovereignty, citizenship, human damage and losses. We all with our different capacities should work together and find creative solutions. Minister told she is optimistic knowing that humanity will find the right solutions, but we all have to take into account the fact that these challenges are potentially the largest, the biggest challenges of the 21st century, but also the biggest market opportunities. Minister concluded by also looking at the market opportunities. The carbon market might be the biggest market of the 21st century if we know how to put a value and put a proper value and the right value and a fair value on carbon, climate, biodiversity loss and pollution.

Secretary General thanked Minister warmly for her powerful words. She noted that so many things she pointed out are also connected to WGEA work: climate, energy, ecosystems, biodiversity reporting, breaking the silos, plastic pollution, and fiscal measures. She thanked Minister for a great inspiration for the last day of the meeting.

BUSINESS MEETING

The last part of the Steering Committee Meeting was the business meeting. The Secretariat suggested a minor update to the agenda, to discuss the agenda item N:o 6, Communication and stakeholder relations before the agenda item N:o 5 Key performance indicators.

1. Information on regional WGEA plans

The session started with the update on regional WGEA plans presented by SAI New Zealand. The session provided a recap on the main topics covered in the regional WGEA coordinators meeting in the morning. The regional WGEAs present were ARABOSAI, OLACEFS/CONTEMA (SAI Brazil), EUROSAI (SAI Poland), PASAI (SAI New Zealand), and virtually ASOSAI (SAI China). The topics discussed included the activities planned for the regions over the next period such as collaborative



audits, meetings, or other events, and the insights of the WGEA projects from the regions' perspective.

The regional WGEAs shared experiences around the format of the events. A challenge faced in the regional areas during the pandemic when the in-person meetings have not been possible has been attempting to maintain the momentum of the WGEA issues within the region. On the other hand, SAI China expressed to have learnt a lot from the WGEA through participating the online steering committee and assembly meetings. That is a good example showing that online meetings can actually work very well when for instance the participatory tools are being used to help engage participants during the online events. The format of the meeting should be chosen depending on the aim of the meeting. As an example, there has not been an in-person meeting in the PASAI region since 2018. This year in May, the first hybrid meeting takes place in Sydney, which will be a mix of online session in the morning, and in person workshops in the afternoons. A light concern is that due to offering the hybrid option, the number of in person participants may be low.

It was noted that each region is planning to organize an in-person or a hybrid meeting this year. The support from the WGEA Secretariat for the regional meetings was considered very welcome, as it gives the regional participants a good sense of how the regions are linked with and can contribute to the WGEA work.

The regions talked also about communication and the ways how to share WGEA information with their members, such as e-mails, newsletters, social media, and any other the formats that work best. One activity that was piloted in the regions during the pandemic era is an online twinning session between SAIs and other kind of knowledge sharing. The regional WGEAs play a key role in knowledge sharing, including some online training sessions, and ensuring people are aware of the products available to the WGEA members. In the eyes of the training, the work plan is found very reflected in the regions with a strong focus on climate change.

The group also talked about the region's role and opportunities with the global projects in the climate area, both the IDI one and the Climate Scanner project which seem to be very good opportunities for each region. The regional coordinators can play a good strong role in promoting the projects and helping to implement or test the ClimateScanner. There seems to be a good momentum in the regional level for these activities.

Finally, the Secretariat suggested to calculate how many SAIs are actually contributing to the WGEA activities, if those SAIs who are not WGEA members but are the members of the regional WGEA were included to have a better understanding on the overall number of SAIs in the network.

It was decided that after the SC Meeting the Secretariat will reach out to regional leaders to update the RWGEA section of wgea.org.

2. Twinning/mentoring and 3rd WGEA Award

Twining/Mentoring

Participants discussed whether there are SAIs that might need mentoring, coaching, and which SAIs could be the ones to help or provide coaching. A relevant question is what kind of coaching or mentoring is needed. Many SAIs already have a good understanding of performance auditing. They also understand financial auditing. Therefore, more support is needed on subject matter related to certain environmental topics. In addition, SAIs may need help with methodology as well as with the technical side of auditing. SAIs may also need help with how to apply ISSAI standards. Another aspect of face-to-face bilateral mentoring is that it gives credibility to have external experts. This is more necessary at the planning stage to see that the methods used are viable and the audit questions are ok. One option for how to implement bilateral mentoring could be to have a list of names and persons who can provide mentoring on certain subject matters. The WGEA could probe what kind of mentoring is needed by surveying INTOSAI WGEA members. Both searching for mentees and mentors could be done with the help of the survey. One idea on how to motivate SAIs into participating could be incorporating the INTOSAI WGEA Award as part of the mentoring initiative.

Participants noted that mentoring can also be implemented on a smaller scale as an exchange of information. The discussion on mentoring/Twinning was prompted by the principles of the WGEA strategy, in each workplan period it would be important to provide support for newcomers. Especially newcomer SAIs that haven't previously conducted environmental auditing. In this sense a more traditional mentoring relationship might be more useful. There was also discussion about offering mentoring to SAIs participating in the IDI's Climate Change Adaptation Actions project before going into audit work. Interested mentees could be probed with a questionnaire.

The INTOSAI level survey could offer one option for mapping out SAIs interests in mentoring. Based on the responses received the Secretariat could operate as a sort of "matchmaker" for SAIs willing to mentors and SAIs needing mentorship. Another option could be to inform other SAIs about the possibility of mentorship when new audits come out or alternatively by using the audit database. The database could include an opening page that mentions if one is interested in contacting the SAI that has conducted the audit one can do so by contacting the Secretariat. Twinning and capacity-building could operate as a sort of a catalyst to get more SAIs into cooperative audits. This will be discussed further in terms of the ClimateScanner project and the CCAA project.

In collaboration with ClimateScanner and with IDI, the option for Twinning could be further discussed especially as the IDI already has some experience on the matter and could have beneficial existing experience. Wgea.org and the audit database could also include a short description welcoming SAIs to get in contact with peer SAIs if they have any questions. The survey could also include some questions regarding mentorship. The draft survey will in any case be sent to the Steering Committee for comments and the Secretariat will work closely with project leaders because



the survey is meant to benefit the work ok project leaders in particular. It was decided that the mentoring activity will be put forward.

3rd WGEA Award

The INTOSAI WGEA award was first introduced at the Assembly in 2021 and it was created by the Secretariat to promote the WGEA and generate enthusiasm. Most of all, the award was meant to act as a communication method and make the WGEA more visible within the SAI community as well as inspire possible individual SAIs around the environmental auditing. The starting point was that instead of one topic over the years, a new topic would be chosen each time and this topic would reflect topical issues. The first award was on infographics and the WGEA awarded the best visualisation. In the previous Steering Committee Meeting, there was discussion on the next award and the number one topic was the impact of environmental audits. However, this topic was not used in the most recent Assembly because the Secretariat decided the award should commemorate the INTOSAI WGEA's 30th anniversary by asking SAIs to submit personal stories on what the working group has meant to them.

Based on the group work, the suggestion was three awards instead of one. The topics could be innovative audit, methodology and improvements made in environmental audit. Other formats to replace the previous format could also be considered. Another possibility could be an award for the most committed mentor, this could be a viable option in the future if mentoring takes wind. Videos were also presented as a possibility for awards similarly to how infographics in the 2021 Assembly. This could be broadened to account for ways of presenting audit reports by utilising communication tools such as videos or podcasts. Nonetheless, it was also pointed that impact as a topic is important because one of the central questions around performance audits are "what is the effect, what's the impact?". The theme would highlight how important it is for audits to have a compelling effect in order to lead to action.

At the end of the day, what SAIs are trying to do with environmental auditing is change. However, communicating audit results through different media is part of impact so one option could be to have impact as the main topic and then the communication of doing it as one subtopic. Impact as a topic isn't necessarily straightforward as it may put SAIs into an uneven position. SAIs are of different sizes, have different capacities, different ways to measure impact and have different budgets. In respect, giving the award for most impact is not fair and the other awards are easier to quantify and fair for everybody. One solution could be to include a broader sense of impact without directly trying to measure it. The spotlight could alternatively be on good changes rather than impact alone. Sharing experiences itself is valuable even if not awarded. This could be done by dedicating a session of the Assembly to presenting audit cases that depict measuring impact. This session could then be presented in a new format afterwards for example through video.

The INTOSAI WGEA will inquire interest for Twinning/mentoring in the INTOSAI WGEA projects survey to project leaders. Suggestions regarding the INTOSAI WGEA Award will be taken into consideration for the upcoming Assembly in Rovaniemi 22-24 January 2023.

3. COP28 – discussion on options (SAI UAE and Secretariat)

In the COP26 and COP27, the INTOSAI WGEA organised webinars, but has never applied for a formal status in the COP meeting as the webinars were informal. Both webinars received good feedback and they have hence become a sort of WGEA brand. The Secretariat would like to continue doing something similar online in order to reach a larger audience and also to upload the webinar video to Youtube to be watched later. However, now with COP28 there is also the option to do something more.

SAI UAE presented the COP28 UAE plan for 2023. COP28, which meets once a year, is the world's highest decision-making body for climate issues. This is year the United Arab Emirates is honoured to host the event in Dubai 30 November – 12 December. The conference will be divided in two zones: a blue zone and a green zone. The blue zone will be an area for formal negotiation and mandated activities. The blue zone will be managed completely by the UN. The green zone will be for credited actors such as private sector NGOs, members of the public and the blue zone participants. This zone will be managed by the host country (United Arab Emirates). As for the events at COP28, these will include exhibitions, panels, workshops, and an education awareness campaign.

It was acknowledged that COP28 provides a good momentum for the INTOSAI WGEA to participate. Furthermore, with having the support of SAI UEA, there is an even greater opportunity to make the WGEA's voice stronger. One option could be to have an exhibit. It was also put forward that the COP conventions do talk about latest commitments and forward-thinking commitments without having closed the loop on previous commitments. In this sense, the WGEA could operate as "bad cop" in terms of shining light on the performance of many countries – whether good or bad. This would also shed light on previous commitments.

The ClimateScanner will also already have partial results when the COP28 takes place, this also goes for some of the other Work Plan projects, so participation in the COP should not be restricted to this year's topics. It is important to convey key messages and key findings on performance of policies on climate and environment. SAIs have been at COP28 side events before and representatives have take part in panel discussions. To proceed with the question of participating, SAIs will need to discuss potential participation with their managers.

One important question regarding participation is also who is the key audience? The webinar was targeted towards auditors. Therefore, if something is organised on the top, would it be targeted more towards stakeholders and those attending the COP28. One option could be to have two separate events or alternatively have a way to combine them so they target both. COP28 could be a platform for reinforcing climate action. Furthermore, if this can be done globally, it will be much easier for SAIs to get involved in dialogue on a national level. It was recognised that it is valuable to target auditors but not to forget about the greater audience, and letting the greater audience know what SAIs are.



The point of view and format of WGEA's angle were also discussed. An interesting angle could be a transparency check giving reality to the current state to governments: what are governments committed to, how long does it take to these promises into practices and what role do SAIs in bringing lesson from all the experience – many environmental auditors have seen similar things tried before. In addition, one very topical concern is greenwashing and how auditors could protection around greenwashing sustainability reporting. Regarding the format, a hybrid webinar/seminar could be one option, and on top of this the WGEA could hold an exhibition. The Steering Committee could be inquired on their preferences on the duration of the exhibition if it is decided that one is arranged.

Opinions on the format and length of the INTOSAI WGEA COP28 participation will be inquired from the WGEA Members through a Survey, and the final decisions will be made based upon the answers received.

4. Discussion on the upcoming WGEA meetings, their format, and travel practices

Traditionally a three-year work plan period has included two Steering Committee Meetings and two Assemblies. In addition, the time in between these meetings have included communication especially amongst the Steering Committee with regards to upcoming issues and the work plan projects. The first SC meeting of each work plan period kicks off the projects and gives the SC the possibility to give input. The following Assembly is where the projects and their progress has been presented. The Assembly has also included a call for audit cases. Therefore, the Assembly is a good opportunity for project leaders to organise parallel sessions, workshops on their projects and involve SAIs that have conducted audit work on the same topics. The Assembly also facilitates inviting external experts.

The second Steering Committee meeting is where the project outcomes are reported, this assuming that a report is produced in some format whether it is a research report, guidance reports or a set of one-pagers or whatever material that project leaders want to go through the quality assurance process. The second SC meeting offers the opportunity to collectively comment on the projects and provide guidance on how to go on with the projects. The other purpose of the second Steering Committee meeting is to brainstorm for the next workplan, decide what would be the topics to be included to the next three years. Lastly, the second assembly officially adopts the projects and hands them over to INCOSAI for formal adoption, and adopts the next workplan. Therefore, it is a meeting where decisions are made.

In January 2024, the INTOSAI WGEA will have its first Assembly of the ongoing work plan period. In October 2024 or around that time, would be the second Steering Committee meeting. Finally in June 2025 the second Assembly is set to take place, however this depends on the timing on INCOSAI which the Assembly date is tied to. The meeting timings follow the traditions of the INTOSAI WGEA, but modifications are welcome too. Based on the Secretariats experiences of online meetings and

taking into consideration the working group's carbon footprint, the Secretariat suggests having a meeting once a year and that the second Steering Committee meeting be held as an online meeting.

Meeting participants expressed whether it would be possible to hold a hybrid Assembly, but the Secretariat has decided not hold hybrid meetings any longer. However, there is the possibility that the Assembly's thematic day could be streamed either in real time format or as a recording afterwards on Youtube, but this would not resemble a hybrid meeting where participants have the possibility to engage. Participants expressed that in-person meetings enable more fruitful interaction but supported the idea of having one SC meeting completely online. Participants also pointed out that having all meetings on location could be a reputational risk for the working group.

The COP28 meeting is envisioned by the Secretariat as a hybrid meeting. The participants pointed out that arranging hybrid meetings has gotten easier so it shouldn't necessarily be permanently ruled out. Hybrid meetings produce a smaller carbon footprint and enable all SAIs a more equal way of participating. In addition, it was suggested that the Assembly in 2024 would include an extra day for the Steering Committee since the following meeting will be online.

The Secretariat will elaborate Work Plan justifying why in-person meetings are needed and in what circumstances they are required. No members objected to holding this work plan periods second SC meeting fully online.

5. Communication and stakeholder relations, website and social media (SAI USA and Secretariat)

The Greenlines is a newsletter published twice a year by U.S. GAO. The newsletter includes news briefs from WGEA countries and is therefore a great way to share audits good and impactful audits. The next edition will be published in July and members are encouraged to submit news briefs by 28 April. Members who wish to be added on the mailing list can contact the Greenlines editor Ms Barbara Patterson at GAO or the Secretariat. Members pointed out that Greenlines could be a useful outlet for a section on news stories about impact or to include feature articles introducing training options the WGEA and other SAIs have to offer. Another suggestion was conducting an interview from international experts on the nexus between climate change and biodiversity.

Members are encouraged to give their suggestions if they notice room for improvement on the INTOSAI WGEA website. Since last June to early March, the website has had over 10 000 sessions. Visitor-wise, there have been around 6.5 hundred visitors and about a bit over 31,000 page views. When there are announcements such as news posts or updates after events one can see an increase in visitors. Most visitors are from Europe especially Finland (Secretariat), but overall the website receives visitors from all continents. Around half (46%) of the page visits are through direct entry and the other half mainly through a search engine. Only 4% of entries are through social media.

The two main social media outlets used by the WGEA are Twitter and LinkedIn, out of which LinkedIn is slightly more active. In addition to Twitter and LinkedIn, the Secretariat uses Youtube, but to a



lesser extent. On Twitter the Secretariat has around a thousand followers whereas on LinkedIn the working group has around 750 followers. The working group has been more active on Twitter as it is better suited for short social media posts. However, posts on LinkedIn seem to get more attention and leads to wgea.org. Members are encouraged to reach out to the Secretariat should they wish for WGEA to repost or post direct posts on their work.

The Steering Committee expressed the wish to receive a yearly reminder including the login credentials to the INTOSA WGEA database as was previously done. Another point mentioned was increasing knowledge of the database through social media. Previously only the Assembly meeting minutes have been public, but the Secretariat suggested that the Steering Committee meeting minutes be made public in the future.

The Secretariat has reminded members to upload their audits to the database on a regular basis a few times a year but will take note to do so also in the future. The Steering Committee approved that in the future, the Steering Committee meeting minutes will also be publicly available on wgea.org as are the Assembly meeting minutes. The SC also approved having the Steering Committee mailing list visible in emails within the SC.

6. Key performance indicators for 2023-2025

Participants were inquired about how they find the key messages of the projects towards the end of the projects in general and what they thought about the objectives of the indicators. This was inquired in terms of whether there is something that it is missing, too much information or too many indicators. The Secretariat has tried to measure projects in a way that is already known from the projects therefore eliminating having to invent the wheel again but actually just collecting information that there will be available. Participants noted that the Work Plan goes all the way to the end of 2025 and projects can therefore run until the end of the year too so the current timing June 2025 could be modified.

Trainings within projects have feedback systems, which is analysed. One relevant question, however, is how to harmonize the feedback received and thus evaluate it. Regarding KPIs of the Work Plan, participants suggested simplification by leaving in the KPIs that are more relevant. Another option could be to merge KPIs and streamline them or to look into them from different levels. For example, with regards to stakeholder engagement one can look at stakeholder cooperation, however, another level or point of view is making sure that the WGEA is not speaking to the same audience separately. The Secretariat could list what stakeholder groups it has spoken to and see which are potential additional groups.

Regarding objectives one and two that deal with development of new products and the revision of existing ones, an idea could be to check the number of downloads for products and whether the objective is being met. The first objective on the other hand focuses on the creation of new products so the targets are different. In terms of trainings, participants noted that it would be good to

highlight how the trainings as part of projects build capacities throughout the programme. This is especially important in terms of assessing impacts.

The Secretariat has drafted a project plan template but has not yet received feedback on it from project leaders, however, project leaders are still welcome to comment if they wish to. The template includes questions on the project summary, goals and objectives, stakeholders and roles, key activities, outputs and timeline (following the overall timeline that the WGEA has), success criteria, interlinkages to other projects and a timeline table. In case INCOSAI is held earlier the timeline can be made tighter.

It was discussed that some of the KPIs proposed would be required by the KSC Chair as the KSC would in turn have to report on these KPIs to the INTOSAI Governing Board by consolidating data from all the Working Groups of KSC. Hence, it was proposed that before taking a decision to delete/amend any KPI, consultation with the KSC Chair may be beneficial.

The Secretariat encouraged the Steering Committee to provide feedback on the Key Performance Indicators for 2023-2025. The document will be updated based on the comments received.

7. Discussion on when to choose the next chair

According to the conventions so far, the next INTOSAI WGEA Chair has been chosen in the second Steering Committee Meeting (of the ongoing Chairmanship term), which takes place on year before INCOSAI. In this case, the selection of the chair would take place in the autumn 2024. However, the Secretariat feels like the timing is quite late especially as the last chairmanship year tends to be hectic. In order to have to have enough time, the Secretariat would suggest selecting the next chair already at the end of 2023.

The chair selection process is done by seeking expression of interest from the Steering Committee. Last time there was only one candidate, which meant that a letter was sent to all Steering Committee members inquiring about other potential candidates, overall, the process was swift. If there is more than one candidate, then candidates will be asked to send information presenting their motivation and how they see the INTOSAI WGEA and its future. The Steering Committee would then make the decision based on the information presented.

The Secretariat encouraged potentially interested candidates to contact the Secretariat to discuss their interest in the INTOSAI WGEA Chairmanship candidacy. If no interest is expressed, then the Secretariat will inquire all Steering Committee members about their interest to chair.

8. Discussion on interlinkages between projects and two thematic hubs

Participants were inquired how they saw the projects relating to other projects within the same hub or whether they have found common activities among the projects. Furthermore, it was inquired if projects leaders could identify key messages or stakeholders and whether there is a need for hub-level activities, which could be for example publications based on the hubs and also potentially something that is joint for both hubs. It was expressed that the Climate and Biodiversity Nexus Project can also be focused on other projects, for example in the Climate Change Adaptation project (CCAA). Perhaps this could be integrated into the ClimateScanner initiative as well.

With regards to the Green Fiscal Policy Tools project, it was brought up that the upcoming project survey could include questions on interlinkages. To scope the project, GAO as project leader, has considered focusing the project on environmental or climate themes or ecosystems, which is the link to the project on climate and biodiversity nexus. These started with a consideration that taking all green fiscal policy tools into consideration could be too broad and it would be more relevant to check which fiscal policy tools are most relevant for Supreme Audit Institutions. In addition, it has been discussed that environmental accounting and sustainability reporting are very relevant and links between them can be depicted. It would be for example interesting to know to what extent environmental accounts inform policymaking when it comes to green fiscal policy tools.

The link between green fiscal policy tools and sustainability reporting is the strongest though the project links to all other projects as well. Therefore, it may be useful to produce some sort of shared map through collaboration so that everyone has a shared view of what the different practices there are that could be called sustainability reporting or environmental accounting, and how these relate. As a first step the Secretariat could organise joint meetings for project leaders to probe the interlinkages between projects. The possibility of a joint report to bring together interlinkages through the work so far was discussed, as well as the potential to produce something jointly for the COP28. The interlinkages could also be presented as a summary report, as a high-level summary or as an infographic.

The Secretariat will initiate a meeting to discuss preparing a joint product on interlinkages between the projects. The possibility to utilise the theme at COP28 will also be considered.

Closing remarks

No further topics were suggested for the Business meeting. The WGEA Secretariat and SAI Morocco closed the meeting with their gratitude towards the steering committee members for their active, collaborative, and enthusiastic participation in the 19th Steering Committee meeting.