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INTOSAI
Working Group
on Environmental
Auditing

Work Plan 2023-2025

Audit Support Under Two Thematic Hubs:
Climate & Biodiversity and Green
Economy



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1 Introduction

This Work Plan defines the main projects of the INTOSAI Working Group on Environmental Auditing (WGEA) for the years 2023-2025. On top of the Work Plan projects, it is possible that the WGEA will carry out some ad hoc actions related to the topical global events.

The Work Plan has been prepared in parallel with the INTOSAI WGEA Strategy up to 2030 ([insert link](#)), which provides overall guiding principles for the way the WGEA works. Thus, this Work Plan adopts the principles of the strategy, such as organising the activities under hubs, and providing support to both newcomers and more experienced SAIs and auditors. The Work Plan provides suggestions for how to implement the strategy in selected projects.

The WGEA Strategy analyses WGEA activities from the perspective of the SDGs. This work plan contributes to the achievement of the SDGs by concentrating on selected environmental SDGs (especially SDGs 13 on climate and SDGs 14 and 15 on biodiversity, and other interlinked SDGs such as SDG 7 on energy) as well as the policy coherence between them.

Moreover, in the spirit of the “leave no-one behind” and “whole-of-society” approaches, projects are encouraged to explore possibilities of integrating citizens perspectives, such as citizen participatory audit, into their activities.

The input for the Work Plan has been mainly received from following sources:

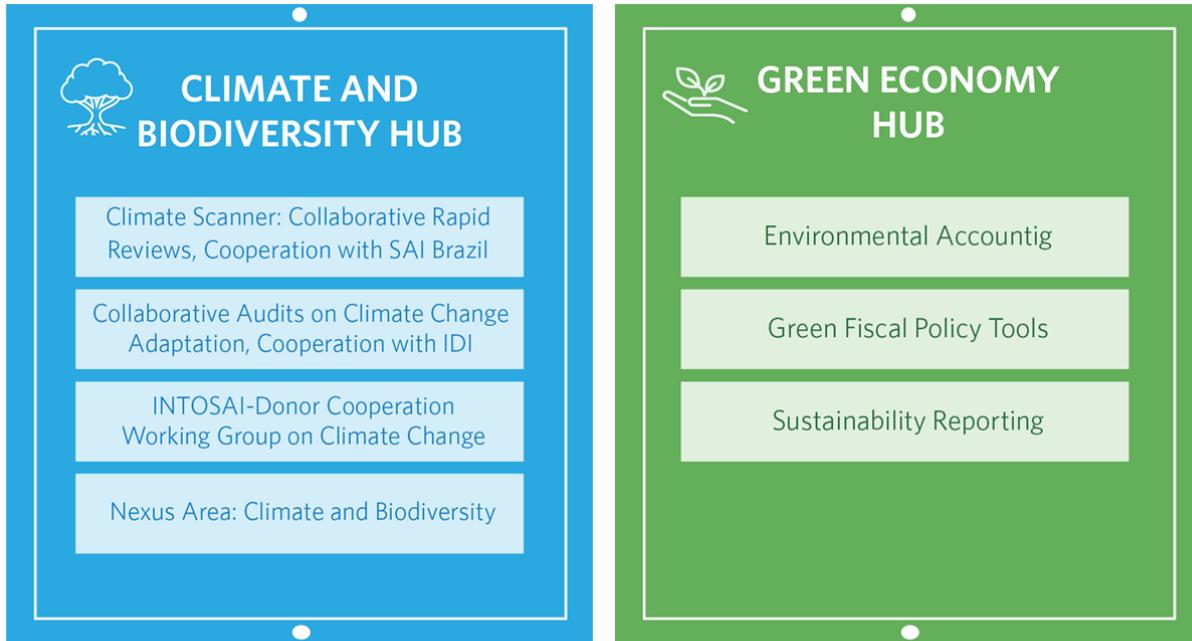
- WGEA Member Survey in 2020
- Stakeholder discussion round in 2021
- 10th WGEA [survey](#) conducted in 2021
- Steering Committee meeting future workshops in September 2021

2 Structure of the Work Plan

The Work Plan 2023-2025 will focus around two overall themes which act as hubs. The more specific projects are collected under these two thematic hubs. However, the hubs are not meant to work in isolation. Rather, the aim is to enhance the discussion both inside these hubs as well as between them throughout the Work Plan period.

Key principles of the Work Plan 2023-2025 are:

- Versatile support to various kinds of SAIs
- Innovativeness
- Careful selection of products that will be as useful as possible for the two key audiences: 1) SAIs and auditors and 2) stakeholders.



3 Climate and Biodiversity Hub

Climate change is a fundamental challenge to the environment and world economy as well as public sector budgets. As there is an increasing need for urgent action, it is important that the adopted policies, measures, and funding are effective, and this is where the SAIs can play an important role.

Climate is also the topic that WGEA member SAIs have expressed the most interest in from recent surveys. In the WGEA member survey conducted in 2020, it was the second most popular topic for future action, right after sustainable development. In the 2021 global WGEA survey, climate change adaptation was the most popular audit topic for SAIs in next few years, as was the 13 SDG on climate action.

Over ten years ago in 2010, INTOSAI WGEA published a global collaborative audit on climate change. Whereas the coordinated audits have usually taken place at the WGEA regions, this was the first global cooperative action. Ever since, there has been an increasing call for new global collaborative audit. The 2023-2025 work plan answers this with two joint projects. In addition, there will be a more conceptual project that will consider the interlinkages between climate and biodiversity and methodological development around systems thinking.

3.1 SAI Brazil Initiative on Coordinated Rapid Reviews on Climate Governance

The second global coordinated initiative, the Climate Scanner, is from SAI Brazil, connected to the Brazil's INTOSAI Chairmanship from the INCOSAI 2022 onwards. The project aims to develop and disseminate an innovative rapid review method for analysing climate governance and communicating results, and

afterwards carry it out as a global joint work with SAIs around the globe. The design of the Climate Scanner would draw on experience from assessment tools SAI Brazil has developed or adapted previously, such as INDIMAPA, Governance Assessment Gauge & SDG Radar and DFOG Analysis, but might also benefit from collaboration with other SAIs. The actual usage of the Climate Scanner would entail assessments at the national level as well as a global view, providing valuable information for international stakeholders as well as for future in-depth work in national jurisdictions by SAIs themselves.

The initiative would be carried out as joint project, where the role of the WGEA would be to provide expertise on climate change and WGEA and SAI activities on the topic, as well as the connections to the global climate organisations and networks.

Lead	SAI Brazil - WGEA
Executive group	SAIs of Canada, India, Indonesia (tbc), New Zealand, Thailand (tbc), UK
Key outcomes	<ul style="list-style-type: none"> • Climate scanner methodology • Individual reviews • Global summary • Methodological support for tool application • Input for future work on climate change

3.2 IDI Initiative - Collaborative Audit on Climate Change Adaptation

The INTOSAI Development Initiative (IDI) and INTOSAI WGEA plan to partner with other key stakeholders to support a global cooperative audit on climate change. Based on the INTOSAI WGEA survey results, where adaptation was the most popular audit topic among the SAIs in the next few years, WGEA suggested scoping the cooperative audit around climate change adaptation actions. Recently, the IPCC sixth assessment report (Working Group II) has noted that the window for climate change adaptation is "rapidly closing", threatening human and natural systems.

While this initiative serves all types of SAIs, from the WGEA perspective, the partnership will particularly fulfil the INTOSAI WGEA strategy requirement of providing hands-on support for SAIs that have no prior experience in environmental auditing or who for other reasons need strong support. IDI with its highly developed cooperative audit support model will provide an excellent model for facilitating integrated education and audit support for SAIs with diverse capacities and local context. The role of the INTOSAI WGEA in the partnership will be bringing the six regional WGEA groups in, providing expertise, the global network of environmental auditors as well as climate stakeholders, and references to the WGEA work that has already been conducted on the topic.

Lead	IDI – WGEA
WGEA Steering Committee participants	Canada, Indonesia (tbc), the Maldives, New Zealand, Thailand

Key outcomes	<ul style="list-style-type: none"> • High quality, high impact audits issued as per legal mandates • An online integrated professional education and audit support platform • Professional staff capacity development among participating SAIs • Quality assurance reviews to ensure audit quality • Stakeholder coalitions for facilitating audit impact • Increased capacity of the WGEA to take beginner SAI needs into account
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Moreover, it is possible to experiment with twinning-type of collaboration, where SAIs doing their first environmental audit could seek support from a more experienced -SAI. This model of working remains to be discussed in the Steering Committee. It could take the format of a pilot project. Any future actions could be built based on experiences gained in the pilot.

3.3 INTOSAI-Donor Cooperation Working Group on Climate Change

The INTOSAI-Donor Cooperation (IDC) is a strategic partnership between INTOSAI and donors that work to scale up support to SAIs. The IDC Strategy includes goals on supporting SAI-led support and efforts on evaluation implementation of SDGs. This includes members providing financial and technical capacity building to SAIs. Following the pandemics, the IDC Steering Committee recognised a need to help SAIs become more responsive to global trends and development and established working groups on Climate Change and Technology. The Climate Change Working group’s objectives are to scale up support on climate change audits, helping to secure peer-to-peer support. It’s an important principle for the working group to harmonise its activities with the INTOSAI WGEA and not to duplicate activities.

Therefore, the IDC Working Group will work together with INTOSAI WGEA to support their objectives, including other activities in the climate hub. The group will be coordinated by IDI Global Foundations Unit (GFU) and will report to the IDC Steering Committee but also to the INTOSAI WGEA Steering Committee. The work of the group will include identifying opportunities for support to SAIs wishing to build technical capacities, in addition to providing technical expertise. The group can also provide training to INTOSAI WGEA members, through the IDI Global Foundations Unit.

Lead	IDI GFU
Project group	IDC Working Group and WGEA Secretariat
Key outcomes	<ul style="list-style-type: none"> • SAIs trained on donor engagement (in relation to environmental audits) • Expertise support in INTOSAI WGEA projects • Scaled up support to climate change and related audits • Meeting points between donors and SAIs

3.4 Nexus Area: Biodiversity and Climate

During 2020-2022, one of the WGEA focus areas was policy coherence and multi-stakeholder engagement, as well as interlinkages between the thematic focus areas (plastic waste, climate finance and sustainable transport), in the context of the dynamic relationship between the SDGs. The importance of policy coherence was reinforced in the stakeholder discussions, as one of the key outcomes was the need to scrutinize the nexus areas between various topics. From the methodology perspective, there was a strong urge to move towards systems thinking.

In 2022, the Work Package concentrating on policy coherence also tested a cross-impact tool among the environmental SDGs and found that the most connected SDGs are SDG 13 on climate and SDG 15 on Life on land. In 2023-2025, WGEA work with policy coherence will continue with more focus in this nexus area between biodiversity and climate change.

Climate change and biodiversity have been named as twin-crises, and it has become increasingly evident that climate change and biodiversity have a two-way relationship. Climate change is expected to be the main driver of biodiversity loss by the end of the century, and it is expected to cause significant disturbances to ecosystems. At the same time, biodiversity loss can further accelerate climate change, while protecting ecosystems could be a very cost-effective way to mitigate climate change. Although there are policies and international regimes that address climate change and biodiversity, there is a lack of coherence in policies that address these issues simultaneously. Therefore, it is important that future audit criteria on these issues are designed in a way that does not exclude climate change or biodiversity but understands the fundamental interconnections between these crises.

The project would include research, and one of the main outputs would be an elaborated list of criteria, tested in different types of environmental contexts. These criteria would help auditors to consider in an audit on climate change also the impacts of climate measures on the biodiversity. The main methodological development would be connected to **systems change**. A systems approach also enables integrating besides climate and biodiversity further areas into consideration, such as water or soils.

Lead	SAI Canada
Project group	SAIs of Czech Republic, Estonia, Finland, the Maldives, Morocco
Key outcomes	<ul style="list-style-type: none"> • Research report on biodiversity and climate • Research report on systems thinking • Webinar(s) • Tailored checklists for audit criteria • Enhanced understanding on the dynamics between the SDGs, the nexus area approach and policy coherence

4 Green Economy Hub

Under the green economy hub, the INTOSAI WGEA will attempt to increase awareness of the economic impacts of environmental issues and their implications to public sector budgets.

4.1 Environmental Accounting

INTOSAI WGEA has worked earlier with natural resource and environmental accounting, but as the field is developing, there is a need to update that work. In 20 years, natural capital accounting has taken major steps forward. The official international framework for natural capital accounting, *The System of Environmental Economic Accounting (SEEA)*, was adopted by the United Nations Statistical Commission in 2010. INTOSAI WGEA discussed SEEA in its publication *Environmental Accounting: Current Status and Options for SAIs (2010)*. SEEA has developed significantly, and it would be beneficial to update WGEA work on environmental accounting related issues. On top of that, a new innovative component of natural capital accounting, ecosystem accounting, has emerged, and its importance has been highlighted by academia.

The project provides a possibility to collaborate with national Official Statistic Agencies, and academic institutions. The SEEA has been developed by UN Statistics Division and UN DESA as well as UNEP are strongly involved to work with environmental accounting related issues. The project provides an opportunity to wide collaboration.

This project is closely linked to the access on data and data quality concerns, which have been identified as key barrier in environmental audits e.g. in the global [WGEA survey](#) in 2021.

Lead	SAI UK
Project group	SAIs of India, Indonesia, the Maldives, Thailand
Key outcomes	<ul style="list-style-type: none"> • Increased collaboration with statistics bureaus and attention to data quality • E-learning material

4.2 Green Fiscal Policy Tools

Many specialists have highlighted the need for systematically screening public finance for environmental impacts. The environmental challenges can be addressed with green fiscal policy tools such as environmental taxes and charges, budgetary reforms, and fiscal incentives.

INTOSAI WGEA has addressed the topic in 2016 by publishing a report on [Market Based Instruments](#). In this project, we could build on the previous work and organize regular seminars where SAIs and other relevant stakeholders could share their cases on topics like green budgeting, carbon pricing, redirecting private finance to green investments (sustainable finance), green bonds etc. The seminar activities could then be summarized and compiled as one larger publication. The final report could also thematize broader sustainability transitions questions and bring the various dimensions of sustainability into the discussion, such as just transition.

There is a possibility of collaboration with the Green Fiscal Policy Network established by a partnership between UNEP, IMF and GIZ.

Lead	European Court of Auditors
Project group	SAIs of Estonia, Indonesia, USA
Key outcomes	<ul style="list-style-type: none"> • Series of seminars + recorded videos/podcasts • Short summaries of each topic

4.3 Sustainability Reporting

In 2013, INTOSAI WGEA finalized a project on sustainability reporting. The publication reviewed experiences from private sector reporting and emerging examples from public sector reporting. The report considered it probable that similar development will take place in the public sector and that it would be advisable for SAIs to keep an eye on developments in the reporting and assurance field, especially as the role of assurance of the reports is likely to be increasingly important.

Recent developments around global sustainability reporting standards and practices of climate disclosure call for an update of the WGEA research on the topic. This project also provides a space of collaboration with key reporting and assurance stakeholders, including INTOSAI financial audit and accounting subcommittee.

Lead	SAI Thailand
Project group	SAIs of Canada, Czech Republic, European Court of Auditors, Indonesia, New Zealand, UK
Key outcomes	<ul style="list-style-type: none"> • Survey on the state of reporting globally • Updated research report • Collaborative action with key stakeholders • WGEA recommendations to SAIs

5 Environmental GUIDs under the INTOSAI Framework of Professional Pronouncements

One project would concentrate on the possible restructuring of the environmental GUIDs under the ISSAI subject matter specific guidance. Based on the WGEA Steering Committee feedback in May 2022, the Secretariat has expressed to the INTOSAI Knowledge Sharing Committee a tentative suggestion to merge the GUIDs 5200 (environmental performance auditing), 5201 (financial and compliance auditing) and 5204 (co-operation of audits of international environmental agreements) into one GUID, to simplify the documents and to increase the relevance of the GUID. The GUID could also include a simple step-by-step approach into how to conduct a first environmental audit, or such material could be prepared as separate information sheets.

In 2020-2022, there was a joint initiative between the INTOSAI WGEA and INTOSAI WGKNI SDG on the update of the GUID 5120 on sustainable development. The process, however, never proceeded far in the FIPP process. The Secretariat has reminded the FIPP via the Knowledge Sharing Committee survey in May 2022 on the need to update the GUID 5120 or to integrate sustainable development into the ISSAI 12. A streamlined approach would be to consider including sustainability considerations in the updated document thus merging all four GUIDs that have been prepared by the INTOSAI WGEA.

Lead	Secretariat
Project group	SAI of India
Key outcomes	<ul style="list-style-type: none"> Updated and merged environmental GUID

6 Meetings and Training

MEETINGS

One of the most visible parts of the INTOSAI WGEA work is related to the meetings. In the aftermath of the pandemic, the WGEA will cut the number of meetings that require travelling during 2023-2025. On the one hand, there is a need to reduce the environmental impact of travelling and respond to the changing travel policies of SAIs. On the other hand, face-to-face meetings cannot be fully abandoned, as there is a need to communicate also in person, and to avoid some members continuously missing the meetings because of extreme time zone differences.

WGEA will organise one in-person **Assembly** with a potential online participation option based on the experiences gained in the first attempt of a hybrid Assembly in 2022. Moreover, shorter webinars will be organized for all members.

Assemblies will discuss besides the ongoing or planned work an extra topic outside the Work Plan, which is closely linked to the specific environmental issues of the meeting location. This ensures gaining local relevance and engaging local expertise into the meeting, and consequently serving the building of regional stakeholder relations.

Moreover, there will be two **Steering Committee meetings**. At least the first Steering Committee meeting will be organized as a face-to-face meeting, while the second could be an online gathering.

Work Plan period 2023-2025 meetings		
March 2023	19 th Steering Committee Meeting	Morocco
Around February 2024	22 nd Assembly	Rovaniemi, Finland
Around November 2024	20 th Steering Committee Meeting	tbd
Around June 2025	23 rd Assembly: suggestions to hold short decision-making event	online/tbd

TRAINING ACTIVITIES

INTOSAI WGEA continues to support training activities. The main training activities include:

- Global environmental training courses organised by **iCED** in Jaipur, India

Training schedule of iCED	
Feb-Mar 2023	Workshop on climate change mitigation and adaptation strategies including Green Finance
Sep 2023	Waste Management with Special Reference to Plastic Menace
Nov-Dec 2023	ITP on Introduction to Environmental Auditing
Feb-Mar 2024	Renewable Energy Strategies and Mechanisms with Special Reference to Solar Energy
Sep 2024	Webinar of Sustainable Transport
Nov-Dec 2024	ITP on Introduction to Environmental Auditing
Feb-Mar 2025	Biodiversity with special reference to forest resources
Sep 2025	Webinar on Air Pollution
Nov-Dec 2025	ITP on Introduction to Environmental Auditing

- NAO Estonia will run the four **MOOCs** (Massive Online Open Courses) at least 2 times each MOOC within 3 years WP 2023-2025 period¹

¹ The main differences between the MOOCs and iCED training are that MOOCs are only online and available at any time and at any pace, whereas iCED trainings are face-to-face trainings on-site, or

MOOCs to be realized in 2023-2025
Introduction to environmental auditing
Auditing the sustainability of infrastructure
Auditing waste issues
Auditing water issues

- **E-learning** in the context of the green economy hub
- **Webinars** (s) in the context of the Conference of Parties of the United Nations Framework Convention on Climate Change (COP), in the context of other topical international events, and project on nexus areas and system thinking in the context of the climate hub
- Any additional ad hoc training, or training for example in the context of an Assembly

Moreover, the Secretariat supports the WGEA regions and individual member SAIs by providing training in the framework of available resources.

7 Communication

INTERNAL COMMUNICATION

One of the main tasks of the Secretariat is to ensure effective internal communication. While there are WGEA social media channels and the website, based on Steering Committee input in 2021, the Secretariat communicates on all key topics per e-mail, which reaches all WGEA members best.

As per the hub structure of the Work Plan 2023-2025, a special attention will be paid first, on communication inside the hubs, and second, communication between the two hubs.

Based on SAI needs, the Secretariat can also organise informal meetings among SAIs who are auditing similar topics, in order to facilitate peer experience sharing. Also, flexible knowledge centres could be established.

EXTERNAL COMMUNICATION AND STAKEHOLDER RELATIONS

In 2020-2022, the WGEA Secretariat developed a communication strategy and strengthened stakeholder relations. One key stakeholder action took place with the stakeholder interviews supporting the WGEA strategy planning. Some of the current projects, such as green fiscal policy action, are a direct spin off from these discussions. One key collaboration in 2023-2025 takes place with IDI in the context of the collaborative audit on climate change adaptation. INTOSAI WGEA increasingly receives also calls for collaboration from organisations such as the World Bank.

even in online or hybrid format participatory event. Participating a MOOC within a dedicated 4 week period will earn participants 1 ETC from the Tartu University.

WEBSITE, SOCIAL MEDIA, AND PUBLICATIONS

The website <https://wgea.org/> is the most important communication tool as well as an archive of the INTO-SAI WGEA.

In 2023-2025, major development efforts related to the website will be targeted to the audit database, as the renewal of the database proceeded more slowly than planned in 2020-2022. The purpose is to increase the relevance of the database by improving the search-functions as well as clearing the bugs that the current system entails. Once the quality of the database has been improved, it could be marketed increasingly also to stakeholders and researchers as a relevant source of information.

WGEA has Twitter, LinkedIn, and Instagram accounts, out of which the two first are in active use. In 2023-2025, work with social media presence continues, but taking into consideration that in the 10th environmental survey the usage of these platforms was not very wide among the WGEA members. Social media seems to be particularly important in reaching the stakeholders.

In 2022, Greenlines Newsletter had its 25th anniversary. SAI USA continues to produce Greenlines, which is published twice a year. It continues to be a key publication in sharing SAI news and audits on environmental auditing.

As per the WGEA strategy, the Working Group diversifies the products it publishes. Besides reports, the production of seminar summaries continues, as well as the recently launched blog series. New types of products will be developed in the projects.

Lead	WGEA Secretariat (overall responsibility) and SAI USA (Greenlines and new communication products)
Key outcomes	<ul style="list-style-type: none"> • E-mail updates of main WGEA news and events • Website updates • Social media: Twitter, LinkedIn • Stakeholder cooperation focused on the Work Plan projects • Greenlines twice a year • New communication products

8 WGEA Regions

INTOSAI WGEA has six regional working groups, which operate according to their own Work Plans. Especially the coordinated audit activities taking place in the regions have been very important for the whole INTOSAI WGEA community.

The INTOSAI WGEA Secretariat provides support for the regions by providing updates in the regional meetings. The Secretariat also attempts to respond to any training needs that the regions have, based on available resources.

Annex 1: WGEA Work Plan Links to the INTOSAI Strategic Plan

The new INTOSAI Strategic Plan for 2023-2028 has five priorities:

1. advocate for and support SAI independence;
2. contribute to the achievement of the 2030 Agenda for Sustainable Development;
3. support the development of resilience in SAIs;
4. promote and support equality and inclusiveness within the INTOSAI community; and
5. enhance strategic partnerships.

For the INTOSAI WGEA, especially the priority #2 on the SDGs two is very relevant, as it aims to support the follow-up and review of environmental SDGs as well as the policy coherence between the goals. However, the WGEA Work Plan also supports all the priorities. By increasing the competency of the SAIs and auditors, it strengthens priority #1 on SAI independence and priority #3 on their resilience. Especially the WGEA strategy guiding principle on providing support both for the newcomers as well as experienced SAIs contributes to the INTOSAI priority #4 on equality and inclusiveness. Finally, the strong focus of stakeholder collaboration both in individual projects but also in the communication enhances priority #5 on strategic partnerships.

INTOSAI WGEA acts under the INTOSAI Knowledge Sharing Committee and INTOSAI Goal 3 on encouraging collaboration among SAIs through knowledge sharing. The strategic objectives of the Goal 3 are:

- 3.1 Develop and maintain expertise in specific subject matter areas of public sector auditing and work with other INTOSAI entities to develop and share content
- 3.2 Facilitate wide exchange of knowledge and experience through Working Groups and Task Forces as well as effective communication among INTOSAI members with greater emphasis on digital approaches.
- 3.3 Facilitate continuous improvement of SAIs through knowledge sharing activities such as best practice studies, seminars, webinars, research on issues of common interest and concern, and establishing knowledge centers.

With this Work Plan, INTOSAI WGEA supports all these goals. Concerning goal 3.1. it develops expertise in environmental and climate topics, and works together with other INTOSAI entities, in 2023-2025 especially with the IDI. WGEA also stresses information sharing. Concerning digital approaches, WGEA has been pioneering both virtual meetings and large hybrid meetings and will continue to explore innovative digital approaches under this Work Plan. Finally, this Work Plan includes several knowledge sharing activities ranging from large Assemblies to webinars and podcasts.