



INTOSAI  
Working Group  
on Environmental  
Auditing

# 20th INTOSAI WGEA Steering Committee Meeting

28–31 October 2024

Meeting Minutes



# Index

Monday, 28 October 2024 .....	4
Welcome words and opening session .....	4
Discussion on the 11th INTOSAI WGEA Survey results .....	4
Green Fiscal Policy Tools (European Court of Auditors and SAI USA) .....	5
Nexus Area Climate Biodiversity (SAI Canada) .....	6
Overall discussion on common messages and future needs .....	8
Tuesday, 29 October 2024 .....	11
Generic guidance on environmental auditing .....	11
Sustainability reporting (SAI Thailand) .....	12
Environmental accounting (SAI UK) .....	14
Overall discussion on common messages and future needs .....	17
Other topics .....	18
Wednesday, October 30, 2024 .....	19
Status on the Peer-to-peer initiative (WGEA Secretariat, Vivi Niemenmaa) .....	19
Status on the CCAA (IDI) .....	19
Status on the ClimateScanner (SAI Brazil) .....	21
Discussion on future cooperative projects .....	23
Status on GUID Project (WGEA Secretariat, Vivi Niemenmaa) .....	25
Status on iCED Trainings (SAI India) .....	26
Status on MOOCs (SAI Estonia) .....	27
Thursday, 31 October 2024 .....	29
Secretariat Progress Report .....	29
Discussion on the format of WGEA products .....	30
Discussion on strategic principles and upcoming Work Plan .....	31
Messages from the preparatory meetings .....	33
Key messages from the regions .....	36
Discussion on the 23 <sup>rd</sup> Assembly .....	41
Topics for the next WGEA Award .....	42
Preliminary discussion on the Next Chair of the WGEA .....	42
Closing of the meeting .....	43
Annex: Compilation of feedback .....	44



## LIST OF PARTICIPANTS

Auditor General's Office of the Maldives  
Central Auditing Organization of Egypt  
Commission on Audit of Philippines  
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  
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  
Government Accountability Office U.S.



## Monday, 28 October 2024

### WELCOME WORDS AND OPENING SESSION

The meeting was opened by Chair of the INTOSAI WGEA, Auditor General of the National Audit Office of Finland, Sami Yläoutinen. Secretary General of the WGEA, Vivi Niemenmaa introduced the WGEA Secretariat, presented the agenda and explained the practicalities of the meeting.

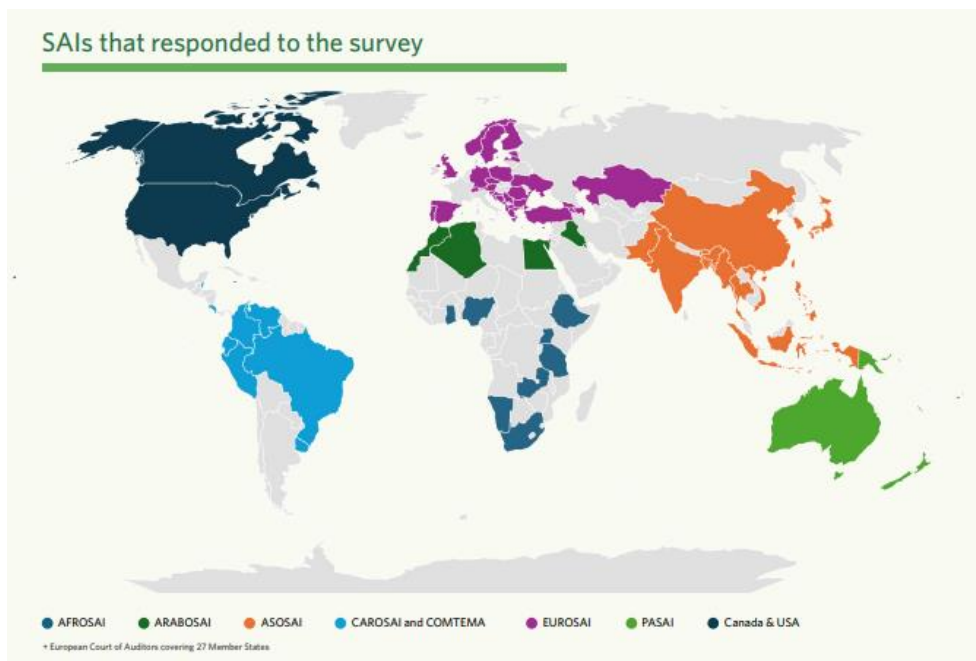
### DISCUSSION ON THE 11TH INTOSAI WGEA SURVEY RESULTS

#### WGEA Secretariat, Vivi Niemenmaa

The 11<sup>th</sup> INTOSAI WGEA survey was conducted in March 2024, and published in October 2024. The survey received answers from 82 SAIs, which represents a 15% increase in answer rate compared to the previous survey. Vivi Niemenmaa presented the key survey results from each survey category on methodological remarks, organizing environmental auditing, environmental auditors, environment in the audits, environmental agreements and the SDGs, communication and impact of audits, challenges, future prospects, cooperation between SAIs and expectations for the WGEA.

Vivi presented some of the methodological remarks and issues with some questions that will help the next Chair to refine the survey in 2027, which the Secretariat will collect.

See more of the results from the [11<sup>th</sup> survey report](#).





## GREEN FISCAL POLICY TOOLS (EUROPEAN COURT OF AUDITORS AND SAI USA)

Green Fiscal Policy Tools is a project under the Green Economy hub in the INTOSAI WGEA Work Plan 2023-2025. The project is led by the European Court of Auditors (ECA) and U.S. Government Accountability Office (GAO). In addition, SAIs of Estonia, Finland and Indonesia are part of the project group.

The project was presented by Joanna Kokot and Ramona Bortnowschi from ECA, and Quindi Franco and Jeremy Williams from GAO. The project includes three parts: a webinar organized in December 2023, podcast with experts and a snapshot, and a website on green fiscal policy tools.

The webinar in December was successful and well received. The key messages of the seminar were related to challenges with environmental taxes and examples on landfill tax, expanded renewable energy subsidies and comparison of the consumption of fossil fuel subsidies, public money and environmentally harmful subsidies and oversight of agency spending regarding challenges with effective management of clean energy.

Afterwards, Quindi Franco presented a status of GAO's Energy and Environment-related Infrastructure Investment and Jobs Act (IIJA) and Inflation Reduction Act of 2022 (IRA). While several audits were still ongoing, the Justice40 initiative takeaways were presented. Justice40 is focused on investments in Underserved Communities.

The second product of the project was the newly published [INTOSAI WGEA podcast on taxation for green transition with Joy A. Kim and Khalid Hamid](#). In addition to the podcast, Ramona Bortnowschi presented an informative snapshot that is based on the podcast. The snapshot aims to provide information in a more compact format.

Jeremy Williams presented the final ongoing task on putting up a website on green fiscal policy tools. The purpose is to summarize key takeaways and lessons learned from SAIs' efforts to audit green fiscal policy tools, which could work as a starter kit to guide SAIs in their work with various green fiscal policy tools. The idea behind the website is to have an evergreen, easily accessible document that can be updated as the topic develops.

The Steering Committee was also asked to reflect upon the most used green fiscal policy tool in their countries. Carbon prices, subsidies and tax exemptions were mentioned. SAI USA and SAI Egypt pointed out tax incentives, SAI New Zealand commented on the emissions trade scheme, and SAI Philippines listed the excise tax on single-use plastic bags and the Renewable Energy Act.

Project overview available here: [Green Fiscal Policy Tools](#).



### *Comments and discussion*

In the discussion, participants shortly reflected on the definition of the audits and whether the focus is on performance or compliance auditing, or even on financial auditing. One significant question was about carbon pricing policies, particularly their effectiveness and accessibility for vulnerable populations, such as Indigenous communities. Examples from SAI Canada showed challenges where these communities face barriers in accessing similar tools as in the Justice40 project, as Indigenous communities are not involved in the Canadian tax system. The need for alternative support mechanisms was emphasized to ensure equity and inclusiveness. Additionally, there were concerns about evaluating the societal and behavioral impacts of carbon pricing, highlighting the complexity and political sensitivity of auditing such policies.

SAI USA faced similar challenges, as carbon reduction initiatives are supported through grants and subsidies rather than regulatory prices on carbon. It was noted that relying on subsidies alone can be expensive and may lead to inefficiencies. While some results are emerging, more comprehensive audits are needed to assess these initiatives' long-term effectiveness and sustainability.

The discussion also highlighted broader accessibility issues, particularly for Indigenous and marginalized communities, who often face technical and financial barriers. Ensuring equitable access to environmental programs remains a critical challenge, echoing to the experiences of Canada and the USA.

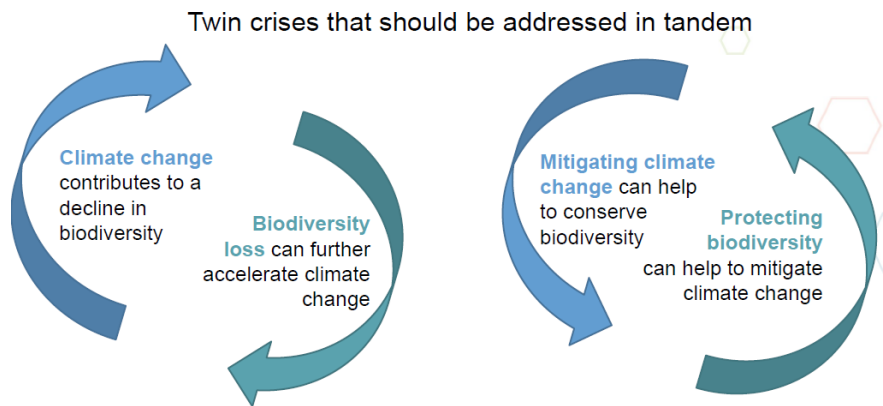
Participants reflected on innovative communication tools like podcasts, noting their effectiveness in disseminating information and engaging audiences. The podcast was seen to offer a flexible and accessible alternative to traditional reports. The ability to measure engagement through listener metrics was seen as a valuable advantage. The Secretariat added that the podcast has been well-received within the WGEA community, providing a valuable new communication product.

Finally, SAI Egypt suggested that the WGEA website could include an interactive helpdesk for auditors, which could help facilitate knowledge-sharing and support, making resources more accessible and engaging. Additionally, there was strong support for continuing projects like Green Fiscal Policy Tools in future Work Plans. The idea of maintaining evergreen resources that remain relevant and adaptable over time was particularly praised. This approach ensures that project outputs continue to provide value and adapt to evolving challenges in environmental auditing.

## NEXUS AREA CLIMATE BIODIVERSITY (SAI CANADA)

The project Nexus Biodiversity is a project under the Climate and Biodiversity hub in the INTO-SAI WGEA Work Plan 2023-2025 and it is led by SAI Canada. SAIs of Czech Republic, Egypt, Estonia, Finland, Maldives and Morocco are part of the project group. The idea of the project is to showcase the interconnection and synergies of climate crises and biodiversity, rather than seeing those two major crises as isolated issues.





The project was presented by Marie-Pierre Grondin and Stacey O'Malley from SAI Canada. The project has two products, where the first one is a report on the biodiversity-climate nexus focusing on the relationship between climate change mitigation and biodiversity policy measures, including a literature review on the topic. The second product is a document, which is a list of environmental audit questions for auditors to use as a tool to gain more insight and knowledge. The list is based on the SDGs, Kunming-Montreal Convention, Paris Agreement, OPBES-IPCC workshop conclusions and IUCN Global NbS Standard criterion. Additionally, there is a plan for a podcast episode on Nexus 2024 recording in the future.

Marie-Pierre presented the progress of the products in the project, including a survey and [the Climate-Biodiversity Nexus: Relationship of Climate Change Mitigation and Biodiversity Policy Measures literature review](#) commissioned from the Finnish Environment Institute.

The Biodiversity-Climate Nexus report draft was presented to the Steering Committee. Its purpose is to raise awareness and understanding of the interconnectedness of biodiversity and climate change among SAIs. The draft included a lot of insight, such as different audit scopes and case studies from SAIs.

The second part of the project was presented by Stacey O'Malley. The purpose of the audit criteria and question bank is to provide auditors with a tool and starting point when approaching an audit related to the biodiversity-climate nexus. The format of the report on the connection between nature-based solutions and the biodiversity-climate nexus was also presented, showing the biodiversity field, potential audit questions and sources for the thematic from international agreements or other multilateral agreements that some might have.

Project overview available here: [Nexus Area: Climate and Biodiversity](#).

### *Comments and discussion*

SAI Indonesia inquired whether the study addresses conflicts between different ecosystems and SDGs. They highlighted the challenge of isolating ecosystems, using an example from Indonesia of freshwater systems affecting coastal environments. They asked if the project considers interconnected impacts between ecosystems.



Marie-Pierre agreed with the importance of considering the conflicting priorities in environmental auditing, noting that it is a valuable takeaway for the future. In addition, the second part gave more additional insights into aligning audits with various frameworks, including the SDGs, Paris Agreement, and the Kunming-Montreal Biodiversity Convention as well as IUCN nature-based solutions. Marie-Pierre highlighted their broad approach to selecting criteria, aiming to apply diverse sources effectively. The literature review by the Finnish Environment Institute analyzed ecosystem segregation and pressures, particularly focusing on freshwater impacts. These impacts extend beyond biodiversity to affect forests, soil, human activities, and even ocean systems. Moreover, Marie-Pierre stressed that their report provided concise and visual summaries and detailed interconnection being explored in academic literature reviews. The goal is to offer a global perspective, showcasing interactions within ecosystems to help auditors apply insights to their specific contexts.

SAI Philippines appreciated the presentation and were eager to share their own case study for the project. Additionally, they asked to elaborate more on which kind of negative effects plantation of monoculture of exotic or non-native trees species have on biodiversity.

Marie-Pierre highlighted that monocultures of exotic or non-native tree species can have significant negative effects on biodiversity. She also provided an example of a tree planting program from Canada. The program aims to plant 2 billion trees and aims for three objectives: carbon capture, enhancing biodiversity, and supporting human health. The case study showed that while fast-growing, single-species plantations effectively captured carbon, they often lack on the ecological diversity compared to diverse forests. They lack the resilience and richness of diverse forests. These monocultures do not provide adequate habitats for various species, limiting biodiversity benefits. Additionally, mental health and recreational benefits associated with diverse forests are diminished in monoculture settings. Therefore, a holistic approach is essential to ensure forests program balance carbon capture with biodiversity and societal benefits.

The Secretariat praised the rather challenging and conceptual topic, noting that auditors will surely respect this audit questionnaire and audit data bank very much.

## OVERALL DISCUSSION ON COMMON MESSAGES AND FUTURE NEEDS

**WGEA Secretariat, Vivi Niemenmaa:** The question on the definition of financial environmental auditing was open in Slido, as this would be discussed further the next day. In addition, the day was summarized and the discussion reflected from the two project presentations.

Next, participants were divided into breakout rooms in Teams to discuss whether there were overall themes or messages arising from the two projects heard earlier, and if participants recognize specific interlinkages between projects and hubs.





### *Plenary*

**Group 1:** The group emphasized that while the projects focus on different hubs and topics, they share significant synergies, and they are interconnected. They suggested a broader perspective, such as climate change, to integrate various impacts and ensure a more cohesive approach. This “umbrella” concept could help assess smaller projects within a unified framework.

**Group 2:** The group highlighted the challenges auditors face, particularly in accessing reliable and quality data. They proposed that projects like Sustainable Reporting, Environmental Accounting, and Green Fiscal Policy Tools should address these data challenges. The group also raised the issue of policy incoherence, suggesting that a horizontal auditing approach could help identify inconsistencies across different agencies and policies, especially regarding climate change initiatives.

**Group 3:** The group pointed out the importance of keeping project outputs evergreen and alive. They also suggested maintaining audit criteria and question banks of project Nexus Area: Climate Biodiversity in a live format, allowing updates and ensuring continued usefulness. The group also recommended prioritizing the most impactful and relevant outputs for auditors, and to be selective about the items which need to be updated.

**Group 4:** The group underscored the need for broader perspectives in environmental auditing. Using wind energy as an example, it was pointed out that while it is a good green energy format, it can also negatively impact biodiversity. Thus, green incentives may not reflect the broader view of what is needed because of the nexus between climate and biodiversity.

**Group 5:** The group added to what group 3 had pointed out about potential synergies between fiscal instruments for climate and biodiversity, such as green procurement. They suggested that calculating the cost of environmental services or quantifying the ecosystem services could be accounted when developing or creating the fiscal policy tools.

**Group 6:** The group saw interlinkages between biodiversity and green fiscal policy tools, and how they help to hinder one another. They shared insights from the Philippines, where green fiscal policies support biodiversity conservation efforts, such as replanting initiatives following severe weather, which illustrates how fiscal tools could both aid and interact with biodiversity efforts.

**WGEA Secretariat, Vivi Niemenmaa:** The groups were thanked for the reflection. A question was raised to the project leaders, whether they see this interlinkage between the two projects and whether the projects could jeopardize one another.

Regarding the Green Fiscal Policy tool project, it was added that while the Green Fiscal Policy Tools project considered environmentally harmful subsidies, there is room to explicitly highlight their impact on biodiversity. There is a clear link between the two projects, however, to make the link more explicit, they could revisit the project materials and share more spotlight to the interlinkage parts.



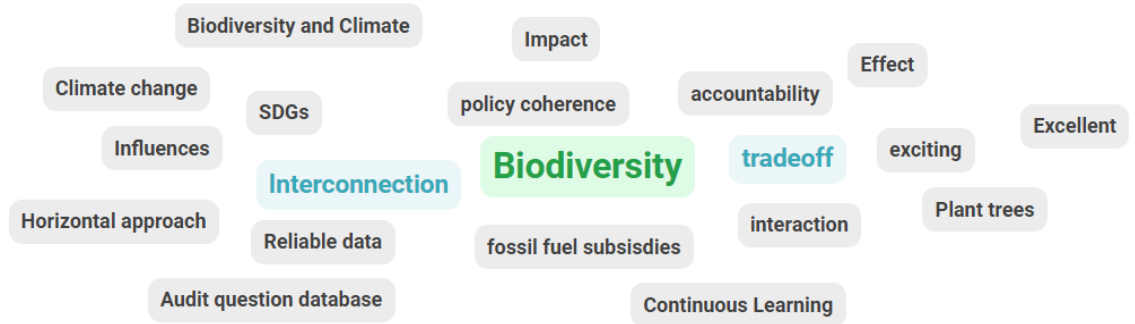
Regarding the Nexus project, it was pointed out that some interlinkages are already present in audit criteria and question banks. It was also suggested to enhance these connections and make them more explicit to strengthen overall synergies between projects.

The session concluded with a consensus to summarize key project findings in spring 2025, with a focus on highlighting interlinkages. This approach will ensure a more comprehensive understanding of the projects' interconnected impacts and enhance their relevance for auditors.



Tuesday, 29 October 2024

**WGEA Secretariat, Hanna Antikainen:** Participants were asked to reflect on Monday's session in Slido with one or two words.



## GENERIC GUIDANCE ON ENVIRONMENTAL AUDITING

Mohamed Ibrahim Jaleel, Vivi Niemenmaa and Nella Virkola

The presentation was guided by the idea of having general guidance on environmental auditing and what to include and how to produce the potential general guidance. The main idea was that the guidance would be conducted using Artificial Intelligence (AI) together with already existing guidance. Another reason for creation was the need to create shorter and accessible versions of the reports for the current stakeholders. The idea is to present quite untouched and initial ideas of the general guidance report to reflect on whether this kind of product/project is worthwhile or not from the Steering Committee perspective.

Jaleel introduced a version of using AI app called Superbot, which includes Google AI, Gemini, Cloud and then three models of ChatGPT. The first attempts at creating guidance by using AI were not successful. To collaborate successfully with AI, the process should ensure that the already existing documents are provided in a curated and systematically planned manner, to receive well formulated results. Eventually, the process was successful to provide a short initial beginners guidance report. Jaleel presented the initial product on the step-by-step guidance report on Navigating the Climate and Biodiversity Nexus: Essential Insights for Public Sector Auditors.

Nella Virkola presented the Secretariat's suggestion on an AI-assisted environmental auditing guidance report. The sample document was compiled using a few archived audit guidance documents of the WGEA. In generating this sample report, CoPilot was used to generate general audit guidelines from each document individually, later pulled together by scoping common guidelines from the individual reviews. This was complemented by a separate analysis with ChatGPT, where an overall analysis of the documents was conducted to identify key steps in the audit process regarding environmental auditing. It was possible to depict comprehensive guidelines using these two platforms of AI.



### *Comments and discussion*

After the presentation, participants focused on the challenges and opportunities of using AI to develop evergreen environmental auditing guidance in an updated and easily accessible format. Vivi Niemenmaa raised the first question by asking for reflections on the initial outcomes of the tests.

Jaleel expressed overall satisfaction with the AI-generated output. However, AI tends to produce repetitive information, requiring careful curation. AI-generated auditing guidance would need refining, in order to add value for the future WGEA work.

SAI UK raised a question of the specificity of the AI-generated content for environmental auditing. Similarly, SAI Czech Republic noted the time-saving potential of AI tools. However, there is a challenge with accuracy of the answers, and it takes time to validate the AI-generated outputs. Jaleel confirmed that the initial outputs of the exercise were quite environment-specific, linking climate impacts to ecosystems with concrete examples. However, the Secretariat's example, the initial stage of the exercise proved to be efficient picking up on the general auditing perspective, but the environmental specificity was lagging a bit.

SAI Canada appreciated the very interesting exercise and pointed out the broader implications of using AI, including biases in information and the environmental impact of AI technologies themselves, such as greenhouse gas emissions and water usage. It was suggested that these factors should be considered as the working group moves forward with AI integration. Additionally, there was a question of whether there are AI tools appropriate for auditors.

SAI New Zealand provided context on the origin of this exercise, and about the need for simple environmental auditing guide, where this (AI-generated guidance) could be one of the options. Finally, SAI Egypt mentioned an AI tool called ChatTCU, which SAI Brazil had used in auditing processes. Insights from using ChatTCU could be valuable for developing the technical processes in environmental auditing guidances.

## SUSTAINABILITY REPORTING (SAI THAILAND)

Sustainability reporting is a project under the Green Economy hub of the INTOSAI WGEA Work Plan 2023-2025, led by SAI Thailand and SAI Indonesia. European Court of Auditors and the SAIs of Canada, Czech Republic, Egypt, Maldives, New Zealand and UK are part of the project. The idea behind the project is to provide a comprehensive guide to sustainability reporting in the public sector, enhance the understanding of global standards and frameworks, address current practices and challenges, and highlight the role of SAIs in the process.

Chomprang from SAI Thailand started the presentation by giving an overview of the project and outlining its goals and objectives. The project includes a report, which focuses on sustainability reporting in the public sector. The progress with the report was introduced by Chomprang and Dewi from SAI Indonesia in the meeting. The presentation noted that sustainability reporting is important in the private sector but also in the public sector. SAIs should lead by example.



Normas Andi Ahmad from SAI Indonesia shared examples of work related to sustainability reporting in the public sector. The examples were provided by other SAIs earlier in the survey, which was conducted by the team. Normas presented examples from nine SAIs.

Project overview is available here: [Sustainability Reporting](#).

### *Comments and discussion*

It was suggested that the team should consider incorporating ISSAI 5000, once it is officially published. ISSAI 5000 could provide more detailed guidance beyond ISSAI 3000, which was used for the current report. SAI Indonesia acknowledged this and have cooperated with the ISSAI 5000 roundtable and are planning to enhance the project by complimenting it with ISSAI 5000 guidance.

SAI Morocco raised a question about the inclusion of the best practices in the project. SAI Indonesia emphasized that sustainability reporting does not have a one-size-fits-all solution. Best practices need to be tailored to each organization's unique approach to the social, economic, and environmental elements of sustainability. Chomprang added that several best practices from SAIs are already included in the project's draft report, available for review. A question was raised in the chat about the continuity of the project beyond the publication of the formal report. Chomprang confirmed that the team planned to disseminate the findings through webinars and potentially create a playbook. There is a keen interest in producing the project in different formats. One option could be interactive learning opportunities by organizing hands-on exercises or simulations. Vivi raised a point that this could optionally be part of the 2025 Assembly program. The team agreed, noting that such initiatives could be a valuable addition.

SAI Estonia asked about the mandate of the sustainability reporting. They were wondering whether SAIs' involvement in sustainability reporting assurance was mandated or voluntary. In response, SAI Indonesia shared their experience, where they had conducted assurance for voluntary SDG reports at the request of a representative office. They noted that while this work was not legally mandated, its importance in verifying the credibility of national SDG reporting made it a significant undertaking. SAI UK continued by asking about the link between voluntary SDG reports and sustainability reporting. Normas from SAI Indonesia answered that many SDG reports inherently include sustainability elements such as environmental, social and economic indicators. They also added that while these reports might not follow frameworks like GRI, they align with broader sustainability goals.

SAI Canada shared example from their experience, where Crown corporations are voluntarily reporting under the TCFD framework. While SAI Canada currently do not have formal mandate for sustainability reporting assurance, they highlighted ongoing efforts to track evolving standards, such as those published by the Canadian Sustainability Standards Board. SAI UK also pointed out the value of international collaboration, noting the importance of sharing experiences and tracking the development of mandatory assurance standards. This exchange of ideas could prepare SAIs for emerging roles in sustainability reporting assurance.



The last part of the presentation included a Slido poll, where participants were asked to reflect on their views on sustainability reporting. For example, participants found that SAIs own sustainability reports are very important. SAIs should lead by example and could provide the most support for the public sector by issuing their own sustainability reports and providing assurance.

## ENVIRONMENTAL ACCOUNTING (SAI UK)

The project on Environmental Accounting is under the Green Economy hub of the INTOSAI WGEA Work Plan 2023-2025 and is led by SAI UK. SAIs of Brazil, India, Indonesia, Maldives, Poland and Thailand are also part of the project. The idea is to increase understanding of environmental accounting on the public sector and in general and seek out the potentials for SAIs role in progress.

Katy Losse from SAI UK started the presentation by providing an overview of the project and its approach and outputs. The project includes a survey, that the project team had carried out together with SAI India and a series of case studies that have been gathered from SAIs. Currently, the team is working on a snapshot, which was presented to the audience for general feedback on the current format. The snapshot included eight examples of SAIs and how they have engaged with environmental auditing. Katy introduced the background to environmental accounting and presented the survey results.

Project overview available here: [Environmental Accounting](#)

### *Comments and discussion*

SAI New Zealand noted that the slide showing the perspective whether it's a national framework or organizational, is very helpful and inquired about the task force for nature-related disclosures. Katy said that it has not been investigated much as a part of this project. There are couple of organizations within the UK's public sector starting to try to apply that framework, namely Crown Estates that is furthest ahead with sustainability reporting, but it's certainly not had broad uptake.

SAI USA liked the snapshot. It is a nice way to summarize information. It is also interesting to see the variety of national environmental economic accounts. SAI India expressed their willingness to engage and share a case study and enquired about a template.

Katy noted that for the future and the Work Plan 2026-2028, SAI UK might not be the best placed to lead the follow-up project. Instead, another SAI in a country that has a more active role could take the lead.

SAI Maldives shared an experience about stakeholder expectations of SAIs in environmental accounting in the Maldives. Initially, the parliament expected the SAI to lead this work. However, after discussions, it was decided that the Ministry of Environment and Bureau of Statistics would handle environmental accounting, with the SAI auditing the results later. This initiative stemmed from an audit recommendation related to the government's budget, pointing





out that biodiversity's value in tourism was underestimated, since only the island's land area was considered, not the broader environmental aspects. The critical role of SAIs in advancing environmental accounting was emphasized and noted that the Maldives' approach might evolve once the government publishes its environmental accounts.

Katy commented that it is interesting to see where progress evolves in the future. She pointed out that if natural capital reporting becomes part of public sector annual reporting, it might overlap with audit responsibilities. Additionally, it raises the questions of the definition of environmental accounting. Its wording feels closely aligned with the core work of audit offices, raising expectations that auditors should develop expertise in this area, and whether audit offices are or should be, the experts in emerging disciplines and frameworks, and where their role might be more about monitoring developments.

SAI USA emphasized the significance of environmental accounting for national and global relevance. They highlighted how particularly the newer SAIs could struggle to understand the usefulness and the value of the environmental accounts. Additionally, SAI USA found the help of all the experts from the international and government community helpful. They emphasized the importance of leveraging international resources to identify the most critical accounts, using water accounts in areas of scarcity as an example.

SAI India emphasized the practical challenge in data collection for environmental accounting and shared an example with water resources, focusing on the contrast between stock and flow accounts. They highlighted the complexity of dealing with flow resources like water, which is always dynamic, compared to stock resources like minerals and fossil fuels.

SAI Brazil shared their experience with stock accounts. They pointed out that in the beginning they elaborated a kind of study to better understand the subject matter. Thus, they thought that the snapshot was a great product, where people can find understandable information and take into consideration all the recommendations and suggestions from their peers. In addition, they shared their ongoing advocacy for federal law on green GDP, which, despite regulatory challenges, aims to integrate environmental values into national economic measures. They also noted challenges from the lack of data and its standardization and integration related to the environment among agencies.

SAI Maldives provided an example of shifting perceptions about natural resources through environmental accounting. They shared an example of using sand extraction. They described how the sand was borrowed from the neighboring islands to hinder erosion in other islands. Sand was not seen as a valuable resource at first, but after sparking the conversation in the government, they were starting to see the value and ponder over the ownership of the sand in territories. Now they are trying to see whether tax or levy could be a possibility. This discussion sparked from the conversation of SAI on resource valuation and taxation, demonstrating the broader impact of environmental accounting on policymaking.

Katy acknowledged the insights from different SAIs and suggested consolidating these experiences into examples of approaches to environmental accounting. She proposed creating a repository of case studies and practical audit tips to guide SAIs embarking on this work.



A question was raised from the Teams chat, whether forest resources accounting is a component of environmental accounting. Katy answered the question by explaining that in terms of the project itself, the definition of environmental accounting is quite broad, and it is not directly comparable with the UN system of environmental accounting. The spirit behind environmental accounts is to try and get nature considered in economic and financial decision-making. The project has tried to include different types of environmental accounting by integrating environmental information with economic or financial information. Thus, in terms of the project, forest resources would be a component in this one. SAI India agreed and added that forest resources accounting is a component of environmental accounting, as there is continuous afforestation and then degradation or deforestation that occurs.

Vivi Niemenmaa from the WGEA Secretariat echoed the valuable idea of global cooperation by having meetings with some of the key experts. It could be a great addition to the snapshot to gather data from different sources to have strong perspectives on environmental accounting in broad.

SAI Canada connected environmental liabilities to environmental accounts and shared an experience from Canada how they have a line item for environmental liabilities. They account for environmental liabilities in their public accounts and financial reporting, which their financial auditors must audit later. SAI Canada noted that while liabilities focus on cleanup costs and decommissioning, accounts integrate environmental and economic data at a national level. SAI USA supported this point, emphasizing the challenges in tracking environmental liabilities and their significant budgetary implications. Conversation flowed in pondering over the relationship between environmental liabilities and environmental accounts, and how do these impact federal budgets.

SAI Estonia introduced the idea of involving financial auditors to amplify environmental accounting, noting that nature needs to be considered when economic and financial matters are discussed. They raised a question on how to ensure the expected price for nature or resources and ecosystems such as biodiversity. SAI Estonia suggested leveraging financial audits of national accounts to advocate for the inclusion of environmental data, emphasizing the need for collaboration to amplify this message. Environmental auditors should not be the only ones carrying out the message about the importance of nature. Collaboration could be one way to spread this message to a wider audience, reaching all the way to the decision-making processes.

The discussion also touched on global implications. SAI Maldives and SAI Brazil brought attention to global economic opportunities linked to environmental accounting frameworks. SAI Brazil noted that their environmental account is in the national level in three accounts. However, they lack coordination with each other, and they need better communication practices. SAI Maldives shared how they were delayed in engaging with carbon trading due to ecosystem services of carbon sequestration not being met at the time. This highlighted the broader economic opportunities linked to sustainability, emphasizing the importance of stronger environmental accounting frameworks to enable countries to participate in carbon trading and climate financing initiatives.



## OVERALL DISCUSSION ON COMMON MESSAGES AND FUTURE NEEDS

**WGEA Secretariat, Vivi Niemenmaa:** Topics of the day were summarized on the projects of sustainability reporting and environmental accounting.

Next, participants were divided into breakout rooms to discuss the interlinkages of the two projects and what are the overall key messages and themes of the projects. Additionally, reflections could be made on yesterday's projects and overall messages of the Work Plan and the thematic hubs.

### *Plenary*

**Group 1** noted that there is always a connection between sustainability reporting and environmental accounting in a way that environmental accounting fits into the environmental aspect of sustainability reporting. Their only concern was if environmental accounting will only focus on the environmental aspect of sustainability reporting. Sometimes we must sacrifice some environmental aspects to gain some social and economic elements of sustainability. The group noted that SAI Brazil have their own ChatTCU that has customized library and hoped if that could be utilized in the preparation of the sustainability reports.

**Group 2** saw that there are interlinkages between the two projects. They noted that sustainability reporting is something that covers climate and biodiversity reporting on CO<sub>2</sub> emissions reductions or biodiversity conservation. Building on sustainability reporting project, the group suggested narrowing the scope of future efforts to specific areas such as biodiversity or water. This approach could benefit from existing experience and offer a focused pathway for the next year.

**Group 3** highlighted interlinkages between sustainability reporting and environmental accounting, like the other groups. They mentioned possible case studies on energy and water and their importance and relevance to these interconnected projects.

**Group 4** emphasized the strong interlinkages between the two projects and the participants supported the continuing of the current topics while focusing on specific areas like biodiversity or water in the future plans. Their discussion included trade-offs and synergies between the projects, as well as the importance of a coordinated approach among SAIs for auditing these aspects. The group stressed the need for practical tools, such as step-by-step instructions or best practices, to guide SAIs in their audits. They pointed to the ClimateScanner handbook as a successful example of clarifying complex concepts with concrete examples. Especially when SAIs are looking at ISSAI 5000 to work with FAAS on the financial audit and accountability, along with the Professional Standards Committee.

Vivi confirmed that there has been contact with the FAAS and that it is a great idea to keep on collaborating with them.

**Group 6** discussed how sustainability reporting and environmental accounting aim to enhance the visibility of environmental assets. Clear definitions are needed to align understanding of sustainability reporting and its environmental content, as differences in



interpretation may hinder progress. They emphasized that transparency and communication are essential, particularly when engaging with external stakeholders. There was also discussion on whether the ESG framework, often used in the private sector, should be applied to public sector work. Others, however, regarded that more as a private sector specific concept.

SAI India noted that environmental accounting often forms the basis for sustainability reporting. They wanted to highlight that the public sector focuses on accounting, while private sectors emphasize reporting. Integration between these roles could improve both processes.

**Group 5** agreed on the need to identify and streamline the numerous standards in the field of ESG and sustainability reporting, such as GRI and national frameworks. The group suggested that INTOSAI WGEA could coordinate efforts to integrate assurance practices for better implementation. Additionally, the group liked the thematic hubs and suggested one new hub on blue economy. SAI India called to start the audit about the economy and SAI China mentioned the clean energy and carbon neutrality topics.

SAI UK suggested using a table to differentiate sustainability reporting and environmental accounting, focusing on levels of application. The suggestion was to clarify whether the discussion is about the country level, such as the UN System of Environmental-Economic Accounting, or to a government department or agency level, where a sustainability report would be more relevant.

SAI Thailand proposed creating a visual figure to illustrate the integration of sustainability reporting and environmental accounting. This could clarify the landscape and be tailored for different audiences, such as SAIs or external stakeholders.

Vivi summed up some of the discussion and ideas for the next Work Plan. Vivi praised the idea of visual infographic, and proposed to take two different pictures, one for communicating for SAIs and one for the outside world. Vivi noted that the Secretariat can organize a meeting regarding the table SAI UK suggested and discuss the possibility of doing a visualization of everything we have done together.

## OTHER TOPICS

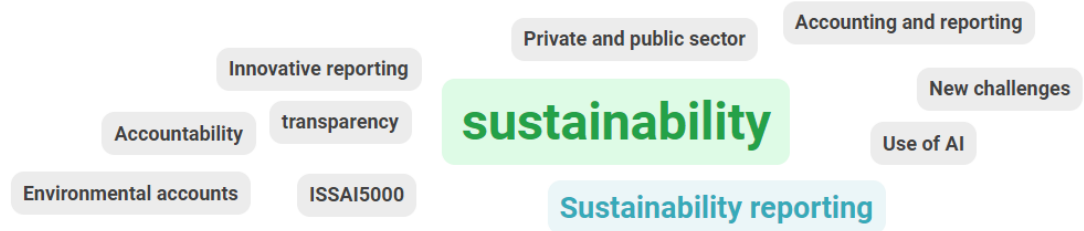
The discussion on the definition of financial environmental auditing was continued in Slido. Participants were initially asked to give definitions for the concept, and later they were requested to vote for the most accurate one. Using Slido, participants offered 12 definitions for financial environmental auditing, and the poll received 30 votes.

The most suitable definition that got most votes was: “Financial environmental auditing combines financial auditing with environmental principles. It involves assessing financial statements and evaluating how organizations reflect environmental performance and risk.”



## Wednesday, October 30, 2024

**WGEA Secretariat, Nella Virkola:** The third meeting day was opened with a Slido poll to reflect key takeaways from the previous day.



### STATUS ON THE PEER-TO-PEER INITIATIVE (WGEA SECRETARIAT, VIVI NIEMENMAA)

Vivi presented the peer-to-peer (P2P) status on behalf of Camilla Fredriksen from International Development Initiative (IDI). INTOSAI-Donor Cooperation Working Group on Climate Change is a project under the Climate and Biodiversity Hub, which is led by IDI GFU, with the support of INTOSAI WGEA Secretariat. The purpose of the project has been to pilot this peer-to-peer model where more experienced SAIs provide support for beginner SAIs in the field of environmental auditing. The main achievement of the project was the IDI Global Funds Unit Workshop on Strategic Response to Climate Change for SAIs during the last Assembly in Rovaniemi 2024. Additionally, the project enabled around 10 participants to join the workshop and the whole Assembly by paying their travel expenses. For the next steps, the peer-to-peer part of the project will still be realized and developed further.

Project overview available here: [INTOSAI-Donor Cooperation Working Group on Climate Change](#)

### STATUS ON THE CCAA (IDI)

Project status on Global Cooperative audit of Climate Change Adaptation Actions (CCAA) was presented by Shofiqul Islam and Archana Shirsat from the INTOSAI Development Initiative (IDI). The project is led by IDI and INTOSAI WGEA, and SAIs from Canada, China, Indonesia, Maldives, New Zealand, Thailand and USA are part of the working group. The presentation included a status report and plans for 2025 overview and then a presentation of auditing sustainability reporting in the public sector.

The aim was to produce a cooperative audit among SAIs on Climate Change Adaptation Actions (CCAA). The project had four key themes for 2023-2025, where participating SAIs were able to choose the most suitable one for them:



- Disaster Risk Reduction (DRR)
- Water Resource Management
- Sea Level Rise
- Climate Change Adaptation Action

Along with the four themes, IDI asked SAIs to explore audits in the cross-cutting issues on governance, effectiveness and inclusiveness. 237 participants from 48 SAIs participated in conducting the cooperative audits. This included SAIs from each region.

IDI has a highly developed cooperative audit support model, which provides an excellent model for facilitating integrated education and audit support for SAIs with diverse capacities and local context. IDI aims to support to manage audit quality, facilitate audit impact and raise advocacy and awareness. They have education modules online, where they have completed the first two parts. In the third part, participating SAIs are expected to complete the reports by the first quarter of 2025. The completed modules were on Integrated Education & Audit Support (IEAS) Platform from August 2023 to September 2024, and on support for planning, conducting and reporting, from January to December 2024. They are expecting to complete a global publication during 2025.

Regarding the future plans, Archana Shirsat presented to include a high-priority audit topic related to climate action in the SAI SDG Auditor Initiative. Another area that they were thinking about was universal health coverage, as they had done a lot of work with the World Health Organization (WHO). Additionally, they also had topic areas on multidimensional poverty and budget credibility in mind. They are planning to consult the WGEA on the 11<sup>th</sup> INTO-SAI WGEA Survey and ClimateScanner results, to receive more information on the potential topics.

Moreover, IDI has been exploring Sustainability Reporting and SAIs' role in it. They have had roundtables with IFAC and ACCA, contributed to the standards being developed by IPSASB, spoke at ISAR Meetings of UNCTAD and participated in joint paper with ACCA and IFAC: In addition, they have collaborated with FAAS. Thus, they are launching an initiative on Auditing Sustainability Reporting in the Public Sector in 2025. The aim is to create awareness of frameworks and standards, support financial, compliance and performance audits, support SAIs in scanning their environment to determine their role and engage with INTOSAI bodies, standard setters, professional bodies, stakeholders to bring SAI perspective.

Project overview available here: [Climate Change Adaptation Actions \(CCAA\)](#)

### *Comments and discussion*

SAI New Zealand raised a question on the presented implementations of the Sustainable Development Goals (SDGs), and whether they are planning to have projects in all four areas of climate action, health, budget credibility and poverty, or if the idea is to choose one of the themes and conduct a project underneath that. IDI replied that the initial idea is to have a similar format as now, meaning that SAIs could freely choose the topic, but IDI could provide support in all these areas. The plan is to have case study examples for SAIs to support their





work under certain themes. In 2025, IDI is planning to start a new initiative on small island developing states (SIDS), and support SAIs regarding the climate aspect in SIDS.

SAI Brazil congratulated for the impressive project. They requested to elaborate more about the products and the deliverables that they are expecting for the new initiatives. In addition, to share more of the timeline of the initiative, and ideas on what kind of outcomes they could expect.

Archana answered that the aim is that the SAI SDG Auditors initiative would operate on several levels, aiming to develop auditors' competencies to conduct SDG audits while adopting a whole-of-government approach to address complexity. The initiative's timeline starts in 2025, with a projected duration of two to three years, concluding around 2027. They want to develop a forward-looking perspective on how SAIs will engage with the SDGs. They are planning to develop SAI SDG audit leaders alongside auditors. This collaboration will involve creating a strategic audit portfolio for SDG audits and conducting audits with a focus on "Preparedness 2.0". This approach, centered on SDG 16 processes and institutions, provides a governance-level view that supports both deep dives into specific areas and strategy development.

Adriano Juras added that this initiative would benefit two primary groups: audit leaders, who focus on strategic planning for SDGs and auditors who will receive competency development support and engage in conducting the audit themselves. The idea is to extend the vision to ensure long-term sustainability beyond 2030. The initiative marks a shift from evaluating preparedness for SDG implementation to assessing the actual implementation and effectiveness of measures adopted since the agenda's publication. Deliverables will include two audit frameworks – one on policy coherence and another on "Leave No One Behind" (LNOB) – as part of the updated ISSAI and IDI SDG audit model. These frameworks will launch at the Global Summit in Georgia, and they will guide SAIs during the initiative.

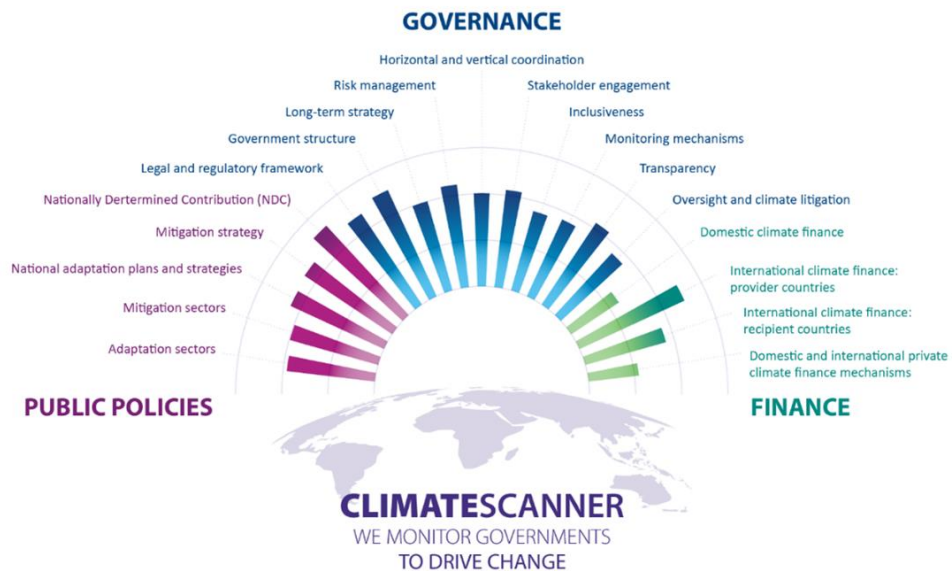
## STATUS ON THE CLIMATESCANNER (SAI BRAZIL)

ClimateScanner is project under the Climate and Biodiversity hub of the INTOSAI WGEA Work Plan 2023-2025, and it is led by SAI Brazil. SAIs of Brazil, Canada, Chile, Colombia, European Court of Auditors (ECA), Finland, India, Indonesia, Kenya, Maldives, Morocco, New Zealand, Philippines, Slovakia, Thailand, United Arab Emirates, UK, the Arab Republic of Egypt and USA are part of the Executive Group. The ClimateScanner is an assessment conducted at the same time by SAIs from 141 nations around the world. The project aims to assess the climate actions of national governments and consolidate data in a global overview. The idea is to support decisions for future work and communicate relevant information.

Hugo Chudyson and Carlos Eduardo Lustosa da Costa from SAI Brazil presented the updates regarding the ongoing project. The project included in-person regional workshops in several locations in every continent. At the time 240 auditors were trained and 141 SAIs engaged in the project. 61 SAIs have completed their assessments for the first round of consolidation. Carlos shared the messages and timetable for COP29, as ClimateScanner was launched there.



Carlos noted how SAIs can play an important role in this complex climate ecosystem. SAIs should reinforce the existent initiatives showing that SAIs can work collaboratively with a long-term perspective. Carlos shared the sun chart that summarizes the information from the assessment. Additionally, the preliminary results were presented:



### Financial

- National governments struggle on evaluating how much they spend on climate actions
- The countries that need international aid most have low capacity to receive external resources
- Governments' strategies to encourage the private sector to invest in climate projects lack tracking mechanisms and transparency
- This is a problem, since public sources of financing are insufficient to overcome this global challenge.

### Governmental

- Governments have institutions, laws, strategies and plans to deal with climate issues
- It is necessary to include vulnerable populations and groups in decision-making processes to build more equitable climate policies, so as to leave no one behind.

### Public policies

- In adaptation, public policies need improvements in terms of risk management and monitoring and evaluation mechanisms, especially for the water resources, food security and disaster sectors.
- In mitigation, most countries have sectoral plans consistent with national strategies. The main deficiencies found were in risk management and in the monitoring of these policies, including in the energy sector, the most evaluated.



Project overview available here: [ClimateScanner](#)

#### *Comments and discussion*

The project received a lot of positive feedback from the audience, and it was found to be one of the most important projects that has been done in the WGEA.

SAI UK reflected on how the most can be made of the information received through the ClimateScanner. They highlighted the real value of being able to understand how countries compare to one another.

Carlos answered by stating that the primary objective of the ClimateScanner is that it must be useful for the national context. In 2025, they are going to conduct a global analysis, which will bring not only bring consolidated results, but also regional. They are also planning to do a second round of scanning in 2025.

## DISCUSSION ON FUTURE COOPERATIVE PROJECTS

**WGEA Secretariat, Vivi Niemenmaa:** In brief, the idea behind the global cooperative projects was presented. Participants were then guided to breakout rooms to discuss if there were any overall messages from the projects presented during the day. Additionally, they were asked to reflect on whether INTOSAI WGEA should pursue similar global cooperation in the future.

**Group 6** discussed the ClimateScanner project a bit more. However, SAI Brazil praised the Collaborative Project on Climate Change Adaptation Actions (CCAA) project that they have learned a lot about relevant auditing criteria on themes they were involved in. Members of the group agreed that the ClimateScanner project has long-term potential and expressed hope to have more results in the next and the following year. They envisioned the project continuing well beyond its current scope. The group suggested exploring similar projects, such as a biodiversity scanner or an environmental scanner. Biodiversity was highlighted as a promising focus for a global initiative, where working groups could scan for biodiversity in different regions. This could potentially be adapted for broader global use. However, the group emphasized the pursuing such a project would require sufficient capacity and appetite among SAIs, given the considerable effort already being invested in the ClimateScanner.

**Group 6** appreciated the ClimateScanner project and discussed ideas for expanding collaborative work by focusing on key topics or specific regional issues. The group suggested aligning regional group efforts with WGEA work to ensure coherence and mutual reinforcement across initiatives. Members of the group explored opportunities for addressing cross-border environmental issues, such as plastics or water resources, as potential topics for future cooperative projects.

**Group 4** found the ClimateScanner project innovative and progressive, especially in terms of its scale, success and securing its funding. The group saw the continuity of the project. They raised a question about the next steps for analyzing the results, suggesting that analyses could be regional-level analyses. Regional analyses could reveal specific priorities such as focusing on climate finance within the PASAI region. The group pondered who should oversee



the analysis, SAI Brazil was mentioned as a possible candidate. Regarding the CCAA project, the group found it very useful and commended the supportive structures established by IDI.

The group proposed climate financing as a potential topic for a future global cooperative audit, noting significant interest from multiple regions and the initial results from the ClimateScanner showed that the climate financing situation is not very good.

**Group 3** would want to continue with ClimateScanner in the future and hopefully include more countries who were not originally able to participate. The group suggested conducting a “lessons learned” exercise for the ClimateScanner and the CCAA projects. They emphasized the importance of evaluating what has worked well and what could be improved to inform future initiatives. The group emphasized the necessity of strong central leadership for successful cooperative projects. They pointed out how the ClimateScanner and CCAA thrived due to super strong central leadership from IDI, WGEA, and SAI Brazil, along with effective coordination and partnership. Additionally, resources and money are important factors, as seen in the success on SAI Brazil securing partnerships and funding for the ClimateScanner. Similarly, IDI’s reliance on collaborative input and mentorship from SAIs was praised. The group found the cooperative audits highly valuable, as environmental issues are global. Collaborative efforts allow SAIs to address these global challenges effectively and share experiences with one another. The group suggested water as a potential topic for a future cooperative audit, noting that everyone has experience with water. It is certainly one of the key issues for the future, where the whole world will need to adapt.

**Group 2** discussed the ClimateScanner and its potential continuation. The group suggested taking specific elements or sections of the ClimateScanner for deeper global collaboration. This could involve auditing the implementation and effectiveness of mechanisms identified in the ClimateScanner, beyond merely assessing their existence. The group found climate finance and pollution as potential cooperative audit topics for the future. The group raised concerns regarding the challenges on how to integrate cooperative audits into the national work programs, and how to receive approval from participants own SAIs’ as well as the timing with the sort of global developments.

**Group 1** found both projects important and hoped for the continuity of both CCAA and ClimateScanner. They noted the extensive resources and effort required for the ClimateScanner project, and any future project leader must be well-prepared for the demands of leading such a large-scale initiative. They noted that SAI Brazil had invested significantly in support teams, including IT, technical, and communication teams. This level of investment – both in terms of personnel and organizational capacity – was viewed as important for such a large-scale initiative. The group noted that there should also be flexibility in terms of design and implementation of cooperative audits. They proposed having a common objective or overarching question for all participants while allowing individual SAIs the flexibility to adapt the audit focus to their national context.

The discussion brought up more reflections and observations on cooperative audits and potential future directions. Jaleel from SAI Maldives pointed out the interpretations of cooperative audits, noting how the cooperative audit differs in CCAA project and in the Protected



Area Audit. He wanted to raise the question on the difference between collaborative audit and cooperative audit.

Kim from SAI Canada agreed with Jaleel and recalled the past WGEA publication titled Tips and Tricks for Cooperative Audits, which provided guidance and clear definitions for the topic. Vivi agreed and noted that this resource could be revisited and potentially updated in terms of recent experience with the ClimateScanner and CCAA projects.

Mark from SAI USA emphasized the success of the ClimateScanner as a global effort and suggested continuing this project. He introduced the topic of toxic chemicals and emerging contaminants, proposing it as a potential area of global concern for future collaboration.

#### STATUS ON GUID PROJECT (WGEA SECRETARIAT, VIVI NIEMENMAA)

The project has not evolved as it would have been hoped. WGEA has published four GUID documents, which are starting to be outdated. The GUID documents are the following:

- GUID 5200: Performance auditing (“Activities with an Environmental Perspective”) (2009)
- GUID 5101: Environmental Auditing in the Context of Financial and Compliance Audits (2009)
- GUID 5202: Sustainable Development: The Role of Supreme Audit Institutions
- GUID 5203: Cooperation on Audits of International Environmental Accords (2009)

The project started on the initial idea to update 5202 together with WGSDG KSDI in 2020, which did not proceed. Later, at the start of the current Work Plan there was a suggestion to merge and update three GUIDs in 2023. However, FIPP (Forum for INTOSAI Professional Pronouncements) did not take in any new projects. Moreover, now there is a new “G initiative”.

The Knowledge Sharing Committee (KSC) aims that G Initiative would develop a better approach to guidance, by enhancing the accessibility and quality of guidance materials for SAIs and refining ISSAI-related guidance by ensuring effective implementation of the ISSAIs. In the spirit of G-process, the WGEA Secretariat proposes to merge and update the three GUIDs. Regardless of what happens in other standard-setting bodies, INTOSAI WGEA can adopt this document as part of the Working Group processes. This would ensure high-quality guidance is available for SAIs.

#### *Comments and discussion*

Paula Hebling Dutra from SAI Brazil presented a brief history of the current framework of the GUID project and suggested that its core elements – those related to standards and stable processes – should remain within the framework since they are less subject to change. This approach would ensure that updates to fast-evolving topics or innovations occur outside the framework, allowing for greater flexibility and timeliness. Additionally, she emphasized the need to prioritize updating the core documents specific to environmental auditing. She noted the value of making connections between the framework and external developments



to ensure it remains “live” and aligned with ongoing advancements. The goal is to create a high-quality set of resources that effectively serves SAIs and environmental auditing practices.

Vivi noted that the project could start in January 2025 and invited everyone who is interested to join this work.

**STATUS ON ICED TRAININGS (SAI INDIA)**

**Nanda Dulal Das and Jafa Sayantani**

The International Centre for Environment and Sustainable Development (iCED) fosters professionalism and builds institutional capacity in the emerging areas of audit, of course, in the areas of environmental auditing and sustainable development issues. iCED has been a Global Training Facility (GTF) for the WGEA for over a decade (effective from March 2011). It has also been a GTF from the INTOSAI Working Group of Extractive Industries since 2016. In addition to providing training, iCED undertakes research related to audit processes.

iCED provides training courses cover areas that are a part of the WGEA work, such as biodiversity conservation, waste management, climate change adaptation strategies, renewable energy and the SDGs. iCED has worked closely with the WGEA in the context of previous Work Plans, e.g. by conducting a guidance document on auditing plastic waste in the Work Plan 2020-2022.

SAI India presented the completed capacity-building session iCED has conducted in 2023 and 2024.

<b>Completed Capacity Building Sessions under the INTOSAI WGEA Work Plan 2023-25</b>		
<b>2023</b>	<b>February-March</b>	<b>International Workshop on Climate Change Mitigation and Adaptation Strategies including Green Finance</b>
	<b>September</b>	<b>International Webinar on Audit of Blue Economy, Issues and Challenges with Special Reference to SDG-14</b>
<b>2024</b>	<b>February</b>	<b>International Workshop on Renewable Energy Strategies and Mechanisms with Special Reference to Solar Energy</b>
	<b>March</b>	<b>ITP on Introduction to Environmental Auditing</b>
	<b>July</b>	<b>Climate Scanner ASOSAI workshops</b>
	<b>September</b>	<b>International Webinar on Sustainable Transport</b>

SAI India also covered the upcoming sessions in 2024 and 2025.





Upcoming Capacity Building Sessions Under the INTOSAI WGEA Work Plan 2023-25		
2024	November	ITP on Introduction to Environmental Auditing (Around 20 nominations received till date)
2025	February-March	International Workshop on Biodiversity with special reference to Forest Resources (Nominations are open and last date of receiving the nomination is 03-12-2024)
	September	International Webinar on Air Pollution
	November-December	ITP on Introduction to Environmental Auditing

iCED has also opened a new pathway as a center of excellence for blue economy. iCED has rolled out capacity-building efforts in blue economy by conducting international knowledge and experience-sharing webinars on Audit of Blue Economy in 2023 and conducting occasional research papers on blue economy.

In its work, iCED focuses on four major pillars, meaning capacity-building, research, knowledge repository and experience-sharing.

In the future, iCED looks forward to the WGEA encouraging greater participation for iCED's onsite programmes. Additionally, iCED attempts to keep the course content current and including emerging areas in climate change, water, waste management, biodiversity and SDGs. iCED hopes to foster a case study-based approach to provide practical insights and real-world examples, where SAIs come in and share experiences of audits in different sectors.

## STATUS ON MOOCS (SAI ESTONIA)

### Alar Jürgenson

During the Work Plan period 2023-2025, SAI Estonia has agreed to run the following Massive Open Online Courses (MOOCs) twice during this period:

- Auditing Waste Management (Jan-Feb 2023)
  - certificates to 128 students from 42 countries
- Introduction to Environmental Auditing in the Public Sector (Sept-Oct 2023)
  - certificates to 423 students from 70 countries
- Auditing Water Management (Jan-Feb 2024)
  - certificates to 299 students from 52 countries
- Auditing the Sustainability of Infrastructure (March-Apr 23 + Sept-Oct 2024)
  - certificates to 279 students from 59 countries

Course participants for the MOOCs are mainly from SAIs, but all courses have some attendance from universities, environmental agencies/NGOs or companies and state entities other than SAIs. The structure and flexibility of the MOOCs have been highly appreciated. Some constructive criticism and recommendations that the MOOCs have received have been on interaction (appetite for more videos and live sessions) and inclusion of more practical SAI examples.



SAI Estonia presented some overall statistics of the MOOCs, starting with the first course on the Introduction to Environmental Auditing in the Public Sector in 2016. From 2016 to 2023, in this course there have been overall 1276 certificates issued. In the course of Auditing the Sustainability of Infrastructure from 2017 to 2024, the total number of certificates issued is 834. For Auditing Water Management, from 2018 to 2024, the number is 795, and for Auditing Waste Management, from 2019-2023, the number is 643.

The following MOOCs are upcoming in 2024-2025:

- Auditing Waste Management (from November to December 2024)
- Introduction to Environmental Auditing in the Public Sector (February to March 2025)
- Auditing Water Management (September to October 2025)

As for the future plans of the MOOCs, SAI Estonia highlights interest in e-learning opportunities, as they are convenient and easy to access. SAI Estonia has been leading the MOOCs for almost 10 years now but has been considering whether it will continue this leadership. This opens the opportunity for other Steering Committee members or SAIs to lead the MOOCs.

You can explore the training opportunities provided by iCED and MOOCs here: [Training and Capacity Building](#).

#### *Comments and discussion*

An inquiry was made by Joanna Kokot from ECA on what running the MOOCs entails. To this, Alar Jürgenson from SAI Estonia replied that the most time-consuming part of running the MOOCs is developing the course materials. Once the material has been put together, it also needs updating and maintenance. The materials for the courses are mostly in pre-recorded video lectures, but there are also teachers/tutors interacting with the students.

Kimberley Leach from SAI Canada asked, how the topics for the MOOCs are chosen. Alar from SAI Estonia replied that SAI Estonia and the WGEA Secretariat have made the choices on the course areas together. There is interest to develop the course topics further, as there is interest in online training also in other current topics, such as climate finance and adaptation. Kaire Kesküla from SAI Estonia added that the question that is also central to SAI Estonia in relation to the MOOCs is whether to continue with the current topics. Also, leadership of the MOOCs does not have to remain the responsibility of only one SAI, but it can be a co-operative effort between SAIs.

The last comment of the session was from Mohamed Ibrahim Jaleel from SAI Maldives. Jaleel suggested including the four topic areas of the CCAA (sea level rise, climate change adaptation planning, water resources and disaster risk reduction) that were formulated into presentations and exercises within the MOOCs as a training component.



Thursday, 31 October 2024

**WGEA Secretariat, Vivi Niemenmaa:** The final day of the meeting was opened a Slido poll to reflect key takeaways from the previous day's session.



## SECRETARIAT PROGRESS REPORT

The WGEA Secretariat presented the Secretariat progress report. The intervention started off with the introduction of the WGEA meeting cycle in a Work Plan period, consisting of two Steering Committee meetings and two Assemblies, with a walk-through of these meetings within the current Work Plan period. The 19th Steering Committee Meeting was organized in Rabat, Morocco, in March 2023, and the 22<sup>nd</sup> Assembly in Rovaniemi, Finland, in January 2024. The Assembly also generated a “spin-off”, a network of auditors working in the indigenous space, whose work goes also beyond environmental auditing. The progress report also featured a summary of the events within the INTOSAI community, our stakeholders’ space and collaboration with academia that the INTOSAI WGEA has participated in during 2024. Other endeavors of the WGEA in 2024 have been the publication of the 11th INTOSAI WGEA survey report, two editions of the Greenlines newsletter, three blog posts at the WGEA’s website, the launch of the WGEA podcast in Youtube and Spotify, INTOSAI Journal article and short interviews and webinar recordings in Youtube. After this, the WGEA’s website and social media analyses were presented.

Following the Secretariat progress report, Mohamed Ibrahim Jaleel from SAI Maldives, Vice Chair of the INTOSAI WGEA, notified the Steering Committee on the [wgea.org](http://wgea.org) -website update. The website would become the responsibility of the Vice Chair, with the platform of the website being revamped from the current Umbraco to WordPress. The background of this development is to ease the transition of website management from Chair to Chair, when the website would be based on a platform used more globally than Umbraco. Initial discussions of the revamping have already been held between SAI Maldives and SAI Finland, and SAI Maldives hopes to complete the revamp exercise by the end of 2025.



### *Comments and discussion*

Discussion arose with regards to how easy it is to find audits on a certain topic from the website's audit database, and how best to find recent additions in the database. A reminder for users on how to use the audit database for search purposes was requested. The Secretariat suggested the creation of short video guidance on how to search for material from the audit database made available to SAIs. It was also mentioned that as the website is being developed into a new format in the upcoming year, the audit database will most likely be updated in terms of structure.

SAI Canada raised the issue of improving the search functions on the website, to help with searching for all material from the website, including trainings, publications, audits and such. The Secretariat reminded the Steering Committee of the dynamic index search function on the top right corner on the website, which unfortunately excludes the audit database from the search scope.

It was highlighted that it is a challenge to know what to do with older material on the website, varying from old audits to publications alike, while giving the newer material the value it deserves. SAI Czech Republic suggested the establishment of an audit archive, where older audits could be stored. An archive for publications already exists on the website.

## DISCUSSION ON THE FORMAT OF WGEA PRODUCTS

The Secretariat initiated the discussion on the project updates heard earlier during the meeting days, and about the visual representation of project outcomes, to be finalized before the 23<sup>rd</sup> Assembly in 2025. Earlier, brainstorming together with the project leaders generated an idea of a 'snapshot', a 1–2-page document portraying the outcomes, inspired by SAI USA. This would be a possibility to present key outcomes in a visual format and provide a status of affairs at a certain time. Vivi highlighted that this does not dismiss the possibility to generate longer texts or reports, but rather to claim that short, concise visual material is enough. The diversification of products was underlined, meaning that projects can present their outcomes in various formats, such as visual materials, reports or even podcasts.

### *Comments and discussion*

Snapshots were endorsed. It was said that they could serve as an overview document, where the information is summarized in a concise and understandable way. It was suggested that the snapshots could contain links to separate materials as an accessible way to acquire more information if needed.

Snapshots were also characterized as providing a different approach to presenting results, in terms of the work involved in the project groups. Conducting snapshots means making sometimes complex choices with what the project group wishes to portray and what are considered the most important messages. The Secretariat expressed their willingness to help SAIs and project groups in drafting these snapshots. Snapshots were also endorsed in terms of being



great resources for INTOSAI WGEA's social media outputs. Additionally, Vivi mentioned the idea of conducting snapshots from existing materials, e.g. existing guidance documents.

SAI Maldives inquired that if snapshots are taken as a key format of WGEA products, what is done with other materials and knowledge derived from these projects. Vivi stated that it is still possible to produce longer reports, along with a shorter snapshot, meaning that the snapshot would be an additional product to gather information in a concise way. ECA stated that the idea is not to replace longer reports projects produce, but present information in an alternative way more concisely.

The discussion also brought up that snapshots as well as the products of the projects can be different among project groups. SAI Brazil also highlighted the challenge to identify the central key messages from audit reports, which is why it is good to have a longer report to support the snapshot.

## DISCUSSION ON STRATEGIC PRINCIPLES AND UPCOMING WORK PLAN

**WGEA Secretariat, Vivi Niemenmaa:** The session was begun by giving a presentation on the background work the Secretariat in collaboration with SAI Maldives has done for the INTOSAI WGEA Work Plan 2026-2028. The Work Plan will be adopted in the 23<sup>rd</sup> Assembly in July 2025. Niemenmaa highlighted that it will be refined by the new Chair, Secretariat and so on, but by the 23<sup>rd</sup> Assembly, at least the key themes should be mapped out.

The first draft of the Work Plan has been drafted based on the following:

- The 11<sup>th</sup> INTOSAI WGEA Survey
- Secretary General's discussions with the United Nations Environment Programme (UNEP) in Kenya on international talking points in the environmental framework
  - UNEP's main framework in which they will keep on organizing their work around the *triple planetary crisis*, including climate, biodiversity and pollution
- SDG "gap" analysis, meaning the identification of the SDGs that the WGEA has placed provided most material on recently, and what areas have not had that much activity
- Leftover topics from 2022, as in 2022 planning was based on a thorough analysis from interviews with key stakeholders, and left some leftover topics outside the Work Plan 2023-2025 hubs.
- Steering Committee's suggestions for topics for the next Work Plan, inquired in the registration form for the 20<sup>th</sup> Steering Committee Meeting

The Steering Committee members gave several comments ahead of the meeting, which have been elaborated below.

### Continuing current projects

- Many current Work Plan projects have scope for continuation
- Consolidating the work from the current CCAA work



- Focus on areas that the ClimateScanner shows as needing development and think about the sustainability of the ClimateScanner initiative

Cooperative audits

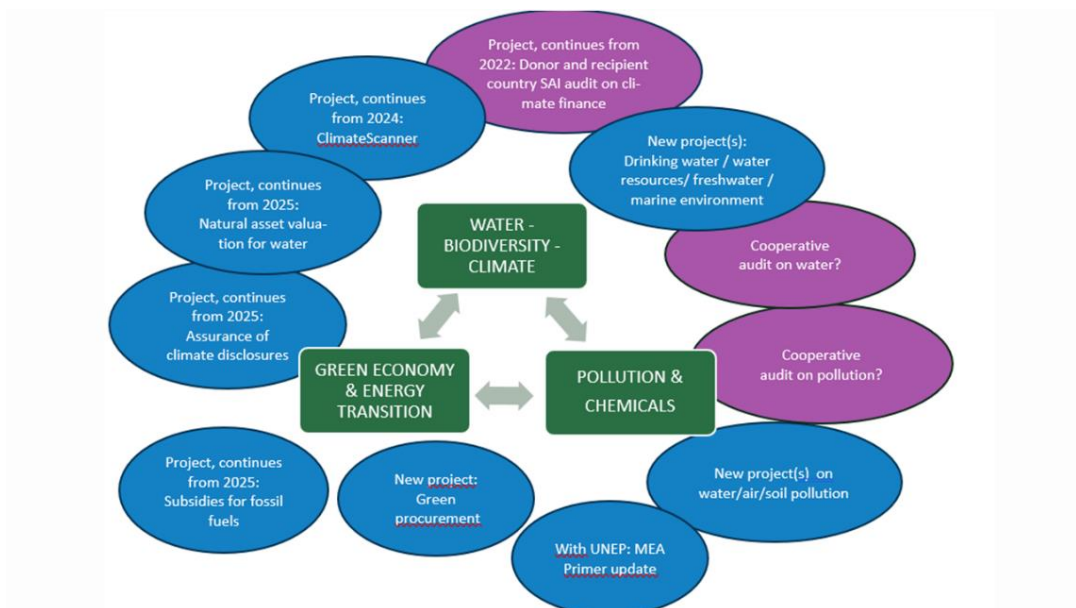
- Supported cooperative environmental audit, related to blue economy and/or water security
- Looking at a future cooperative performance audit in 2026/2027 to continue to build capability in the CCAA area

Methodological approaches

- Introducing AI as a strategic tool in the environmental audit field
- Environmental auditing tools and methodologies
- Update guidelines for best practices in environmental auditing
- Develop digital tools for collecting and analyzing environmental data
- Establish standards for sustainable development and environmental auditing
- Science and research in auditing
- Data visualization

The topics that Steering Committee members had suggested as themes for the next Work Plan included for example just transition, social impacts of climate policy, blue economy, drought, microplastics, soil threat, climate change adaptation, desalination industry, desertification, pollution, waste, decarbonization, green hydrogen and resilience.

Following the presentation of the suggestions gathered, Vivi presented the draft Work Plan 2026-2028.







This plan has three thematic hubs, 1) Water-Biodiversity-Climate Nexus, 2) Green Economy & Energy Transition and 3) Pollution & Chemicals. Some of the projects that could be continued are the ClimateScanner, Green Fiscal Policy Tools (focusing on e.g. subsidies for fossil fuels, green taxation, or other), Sustainability Reporting (with a focus on e.g. assurance of climate disclosures), Environmental Accounting (focusing on e.g. natural asset valuation for water) and Donor and Recipient Country SAI Audit on Climate Finance. Additionally, there could be new projects on the topics of water, pollution and chemicals. Vivi also raised an inquiry into whether the Work Plan could feature more cooperative audits, in addition to the ClimateScanner. The plan also includes a project that could be conducted in collaboration with UNEP, as they have been keen in updating the Primer of Multilateral Environmental Agreements (MEA), or alternatively UNEP could be involved in providing tailored training around certain environmental agreements in context on some of the projects.

In terms of the project types, Vivi explained that the thematic hubs, indicated as green squares in the draft, would explore the topics with some background research and contacts with international stakeholders (such as UNEP and UNFCCC). The output of these hubs could be short reports accompanied by a podcast or a webinar. The outcomes could be enhanced understanding of the complexities of environmental issues, nexus areas and emerging topics. In relation to the projects, visualized as the blue spheres in the draft, focus on auditing the specific topics of these projects. The outputs could be snapshots, infographics, or guidance, accompanied by a workshop in an Assembly or a training package. If the project is linked to a MEA, a tailored training could be organized in collaboration with UNEP. The outcome of these projects would be high-quality environmental audits. Indicated in purple, cooperative audits are characterized as newcomer-friendly projects, especially welcoming SAIs that have never done environment-related work. These are projects where auditors get support both on the substance matter and conducting an audit. The outputs of these cooperative audits are individual audits and summary reports. The outcomes are increased capacities in conducting environmental audits and a globally relevant analysis based on summary reports for stakeholders.

## MESSAGES FROM THE PREPARATORY MEETINGS

The INTOSAI WGEA organized preparatory meetings ahead of the 20<sup>th</sup> Steering Committee Meeting to help gather preliminary ideas and thoughts from SAIs regarding the conduct of the Work Plan 2026-2028. The Steering Committee received materials (including the initial Work Plan 2026-2028 draft and the WGEA Guiding Principles adopted in 2023) before these preparatory meetings to help with discussion management. In this item of the agenda, SAIs that were assigned as the nominated rapporteurs of these meetings presented the key messages from these discussions.

### Group 1 - SAI Thailand, Chomprang

*Participants in the meeting were SAI Philippines, SAI China, SAI New Zealand and SAI Thailand.*

The group agreed with the INTOSAI WGEA guiding principles. The group agreed with the diversification of the WGEA products, and preferred diverse outputs over long reports, but



also encouraged the mixed method approach, including both – longer report in addition to snapshots.

The group has also discussed the audit database. SAI New Zealand, for example, has their own local audit database, from which they make updates to the WGEA audit database. As such, a question arose from the group whether these separate databases could have a link, so uploads could be made to both databases simultaneously. The group mentioned that in general, the audit database is a useful tool for pre-studies and research. As for knowledge management and the cycle of the project reports' quality assurance, the group had concluded in their discussion that the current principle of validity of six years of the project reports' quality assurance is enough but depends on the Secretariat's manpower and resources. For some products, the cycle could be more or less six years, depending on the topic and who is reviewing them.

Regarding the proposed thematic hubs, the group saw them as adequate for the Work Plan 2026-2028. The group emphasized the inclusion of waste as a topic in the new Work Plan, as water and soil pollution are linked with waste issues especially in Asian countries.

#### Group 2 - European Court of Auditors, Joanna Kokot

*Participants in the meeting were SAI India, SAI Czech Republic, SAI Poland, SAI UK, SAI Brazil, SAI Egypt and the European Court of Auditors.*

The group agreed and recognized that the guiding principles are valuable, clear and understandable, and help auditors decide on the work they wish to do. The principles can also be used to demonstrate, in a project implementation report or such, how auditors follow these principles. In terms of support for beginners, the group discussed the ClimateScanner as an example of a project useful for beginners and experienced environmental auditors alike. The group agreed that the organization of WGEA work under the thematic hubs has worked, and that the audit database performs well, although it needs some structural updating. The group praised the diversification of the WGEA products, and encouraged the inclusion of snapshots, summary documents, infographics and podcasts.

The group came up with a suggestion to include a reference to inclusiveness to all members of the INTOSAI WGEA in the guiding principles, in the effort of leaving no one behind and hearing more voices.

Regarding the new thematic hubs, the group had extensively discussed water issues. The group concluded that the topic of water is crosscutting and ties in with all current and drafted hubs. The group had pondered whether water should be assigned to one of the hubs or have it an umbrella theme of the Work Plan that is a part of every hub. The group suggested a possible reorganization of the proposed hubs, where the Work Plan could have two thematic hubs instead of three, where green economy and energy transition could be merged with the climate hub. The group concluded that the organization of the hubs depends on the capacities of the WGEA, how many projects and project leaders there will be. The group suggested, as the current scope of coverage of the hubs is quite broad, specifying the projects to streamline and focus the WGEA's efforts better. When it comes to



multilateral environmental agreements, the group viewed them as a challenging topic in regard to performance auditing and especially collaborative audit, and as such the UNEP proposed tailored trainings were viewed as a good intermediate solution to cover these agreements further.

Additionally, the group proposed gathering a collection of good practices as part of output, which could be promoted and shared in ways seen fit.

### Group 3 - SAI Canada, Marie-Pierre Grondin

*Participants in the meeting were SAI Brazil, SAI Morocco, SAI Estonia, SAI Thailand and SAI Canada.*

The group expressed support for the guiding principles and sees the value of such static principles. The group endorsed the principle of leaving no SAI behind, by making sure different tools and services are provided for auditors, regardless of where they are beginners or more experienced with environmental auditing. The group also endorsed stronger emphasis on the impact of WGEA work, as SAIs have a role to promote accountability and shape certain decisions on how governments are moving forward.

The group also requested some clarity in relation to external stakeholders. This would be valuable by defining the audience and creating a common understanding when putting projects together.

The group stated that it would be important to put linkages between the WGEA work (the guiding principles) and the Sustainable Development Goals (SDGs).

In terms of the Work Plan draft, the group had viewed it as ambitious, and pointed out that there was a thought in the group to maybe do less but do them well. Focus and emphasis on the right matters was highlighted, to maintain prosperity of the group.

In regards of collaborative audits, the group had thought about gathering regional focus groups, as some elements arising from key themes in collaborative audits might have clear regional ties. The themes that got the most interest within the group were water and pollution.

The group saw value in collaboration outside of the WGEA, such as UNEP. In regard to the government stakeholder front, it could be emphasized in the Work Plan planning, how WGEA projects, such as the ClimateScanner, will be communicated externally.

Regarding the hubs, the group stated that sometimes they look as if they are separate elements, and as such some display of interaction between them would need to be showcased. The group endorsed having two hubs instead of three. The group also encouraged engaging SAIs to lead and participate in projects and elaborated this by stating that it is important to show what are important current topics, but also to engage the interest of SAIs in terms of actually participating in those projects.



SAI Brazil also mentioned that the group had discussed the participation of the WGEA and SAIs in international forums, and possibly creating a strategy for WGEA's involvement in these forums (for example the three COPs).

## KEY MESSAGES FROM THE REGIONS

### OLACEFS (COMTEMA) – SAI Brazil

SAI Brazil has been the Chair of COMTEMA since 2018, and the current mandate concluding soon, with the new Chair being SAI Paraguay. Collaborative work has been a central feature during SAI Brazil's COMTEMA Chairmanship. During the SAI Brazil's COMTEMA Chairmanship, many initiatives have been pursued and repeated, such as the methodology instrument IN-DIMAPA, the Coordinated Audit on Preparedness for Implementing the SDGs, and finally the ClimateScanner. These initiatives have resulted in many lessons learned. SAI Brazil will aim to support SAI Paraguay in strategic outlining and implementing these lessons learned in future work of the OLACEFS.

### ASOSAI – SAI China

SAI China organized a seminar on desertification in 2024 and delivered regional reports to stakeholders. ASOSAI will continue with environmental audit training, cooperative audit projects and cooperative research projects. The selection for the Green Vision Award will be prepared for the 10<sup>th</sup> Seminar on Environmental Auditing and Working Meeting of ASOSAI WGEA. SAI China is committed to promote knowledge-sharing among member-SAIs of the ASOSAI WGEA and promote the participation of member counties in cooperative audits and research projects.

### ARABOSAI – SAI Morocco

ARABOSAI has currently ongoing missions linked to climate change and biodiversity, most importantly water management, irrigation schemes and management of these resources. SAI Morocco presented two missions that are currently most important. The first one assesses the framework of climate change – the strategic framework and policies in Morocco, while the second assesses adaptation measurement and mitigation measures in agricultural sectors. In this work, inspiration from the ClimateScanner project has been used. According to SAI Morocco, some current topics in the region are the salinization of seawater, green energy transition, decarbonization, blue economy and green economy, in addition to resource management and soil protection. These ideas were presented as potential topic ideas for the next WGEA Work Plan.

### PASAI – SAI New Zealand

The PASAI region has invested participation in the ClimateScanner and the CCAA audits. 11 PASAI members have participated in the ClimateScanner and 9 in the CCAA audit. Regional reporting on the results from the Pacific perspective will take place in the context of the CCAA audit next year, that would feed into the CCAA global report. The same could be done for the ClimateScanner. This will help identify priorities for future regional audit work. The



region is also interested in seeing the development of the ClimateScanner in the future, possibly looking at policy effectiveness rather than policy existence.

SAIs in the PASAI region do not have much experience with performance audit yet, which is why the importance of cooperative audits for the continuity of environmental auditing was highlighted. Projects like the ClimateScanner offer common assessment frameworks and methodologies, which could be used to build cooperative performance audit models in the future.

SAI New Zealand suggested some possible cooperative audit topics, which were:

- climate finance arrangements in the PASAI region, donors and recipients,
- clean energy transition – meeting demand for clean, affordable and reliable/sustainable energy, and
- water – clean water delivery and infrastructure during and after natural disasters.

SAI New Zealand presented other ideas for the WGEA Work Plan. SAI New Zealand and SAI Australia are gearing up to provide assurance over climate-related disclosures and public sector agencies, including some of the Australian states, which were suggested as a part of the new Work Plan as possible projects, for example. Additionally, blue economy was highlighted as a possible topic for the Work Plan.

#### EUROSAI – SAI Poland

The EUROSAI WGEA celebrated its 25<sup>th</sup> anniversary in 2024. SAI Poland was granted another term in office as Chair of EUROSAI WGEA, after which a joint cooperation proposal was gathered. Hence, next joint audits and gathering meetings are in the process of being planned. Previous sessions have discussed energy security and energy sustainability issues. SAI Poland also showed the new EUROSAI WGEA website and the structure of it. Other projects of the EUROSAI WGEA have been the newsletter and supporting the climate change project group with SAI UK and ECA. Last September, EUROSAI had a session on the climate councils.

*AFROSAI was not represented in the meeting.*

#### *Comments and discussion*

SAI Brazil suggested to invite SAIs outside of their own working group to attend the meetings of other regional WGEAs. This would promote the sharing of good practices. Fostering a common language and metrics to help cooperation between regions and SAIs was also mentioned.

SAI Canada noted that collaborative work and lessons learned from it could be taken as part of WGEA's output, gathered in form of a document or similar. Additionally, what needs to be highlighted is the work that countries that are not represented in the Steering Committee meeting are doing, especially African countries (AFROSAI representatives were not present at the meeting). Colleagues in African countries are doing a lot in the field of environmental



auditing. Joint projects and promoting lessons learned between regions should therefore be fostered.

SAI USA explained that although they are not part of any region, it does not mean that they cannot participate in regional activities. SAI USA is open to participation with other regions, as knowledge-sharing is in the center of WGEA work.

Vivi noted in relation to AFROSAI not being present at the meeting that participation also might vary due to staff changes and other resources. Topical projects could paradoxically also erode the need for regional work or cooperative audit.

Next in the meeting, a Slido poll on the suggestions, comments and feedback regarding the Work Plan 2026-2028 was gone through. For this poll, participants in the meeting were able to present their ideas regarding the next Work Plan. The following ideas were presented in various forms in this poll:

- Keep only two hubs, and identify and narrow down the scope on specific areas (two or three topics)
- Foster counselling for SAIs
- Initiate a cooperative audit on climate finance
- Improve and reinforce existing initiatives; value continuity
- Focus on topics on blue economy and water
- When proposing activities for the next work period, it should be investigated whether SAIs are interested in leading the projects
- Renewing the manual "Auditing the implementation of Multilateral Environmental Agreements (MEAs): A Primer for Auditors" in collaboration with WGEA and UNEP; also a good idea to deepen overall cooperation with UNEP
- Modern IT tools could be implemented for visualization of the environmental impact assessment data

After this, breakout rooms were initiated for group discussions.

### *Plenary*

**Group 1:** It is important to make sure that there is a solid grasp on capacity in addition to thinking about the scale of projects. The group used the ClimateScanner and the CCAA audit to point out the need for intense cooperation and resources, which need to be thought about when adding new projects on top of the existing ones in drafting the next Work Plan. The group also talked about the new projects and possible strategies to identify them. There could be some usefulness in doing exploration and knowledge of business to see where the most value is. One way to do that is to look at some of the work done already (e.g. ClimateScanner). Involving some exploratory work to identify the topics for the next Work Plan would promote the inclusivity of all SAIs.





Regarding the website, the group felt that SAIs could be more involved in supporting this work, in what ways different elements on the website (e.g. the audit database) are used and what could be useful.

The group also pointed out that when planning an effort on cooperative audits, it is good to remember that such projects require significant administrative work, such as securing funding.

**Group 2:** The second group concluded that the next Work Plan should be scoped down to be manageable and focus on key things. The discussion of the group centered around how this can be achieved. There is value in continuing projects such as the ClimateScanner, and it is good to think about the purpose of these projects, and when thinking about new projects, do they achieve these purposes (e.g. would this project help build capacity, is it something linked with a key emerging issue, does it offer use for training, does it engage other stakeholders). Similar assessments like the ClimateScanner could also be made from other themes as well, like waste or water. Areas that the ClimateScanner focuses on, like finance that lacks behind others and mobilizing private climate finance, could also be potential focus areas.

**Group 3:** The coverage of the three hubs in the draft for the Work Plan 2026-2028 is so broad that it creates a high level of expectations that might not be possible to deliver on. The group discussed possible solutions to scope the hubs down, however still having them as relevant. In this spirit it was suggested that in the hub covering water, biodiversity and climate, it could be interesting to have a focused project on marine biodiversity or marine life. Additionally, forestry, flooding or species in danger was also proposed. Among the group there was also a suggestion to put forward lessons learned from cooperative audits (regardless of project topic), which would promote learning from previous mistakes and develop these audits further. For green transition hub, the group thought that focus could be on sustainable mobility or the transition to low carbon economy. For the third hub, pollution and chemicals, the group thought that air quality would be the most prominent topic.

**Group 4:** In general, the group agreed that the three proposed hubs are good, although the coverage of pollution as a topic is unclear, as it can be a diverse topic. The group emphasized the success with current projects (ClimateScanner, CCAA, IDI, green fiscal policy tools, sustainability reporting), and hence outlined that in the next Work Plan a focus area could be to deepen the work done with these. The group encouraged the WGEA to regional cooperation and cooperation with external stakeholders (e.g. UNEP). The group has acknowledged the vast number of topics of the Work Plan and had wondered whether all of them were feasible to do.

The group has some ideas for topics for new projects, namely loss and damage, assessing how global big funds are audited, while also continuing with the project on green fiscal policy tools. An idea from the group was also to perhaps establish a relationship of partnership with sustainability reporting between the WGEA and IDI, as IDI has been active in the relation to this topic. That way the WGEA might not need to have its own separate project in that area.



The group also had a good discussion around climate finance and some of the complexities involved. Scoping, work in raising awareness and analysis of the ClimateScanner results of that axis would be a useful exercise to generate ideas for future work within either globally, in cooperative audits or within regions.

The group also mentioned that they were not aware of three projects in the new Work Plan draft marked to continue from 2025 onwards (natural asset valuation for water, assurance of climate disclosures and subsidies for fossil fuels).

SAI USA commented from the perspective of a mentor-SAI for CCAA, that as IDI is active in the area of sustainability reporting, perhaps that could be leveraged in a sense that the WGEA might not need a project of its own in the same area. IDI has educational value, and the CCAA project has valuable experience to be used, which is why it could also be discussed further how this partnership might be developed or harmonized further.

Vivi noted that it could be considered further how the IDI learning management system could be leveraged. IDI has proved to be interested in climate and sustainability reporting assurance, and this cooperation could be continued, but could the WGEA suggest topics important on their end, such as water, as topics for cooperation?

SAI UK mentioned that one thing that arose in the group discussion was the encouragement to do exploratory work on topics that the WGEA is interested in, such as sustainability assurance. This could deliver ideas on what role the WGEA could have inside that topic.

**Group 5:** The discussion centered around similar topics as mentioned by other groups. The group had also underscored the value of continuation of some projects, such as the ClimateScanner and sustainability reporting. The group has wondered how many project leaders the WGEA could have for the next projects, to help decide how many projects could be included in the next Work Plan.

Regarding the ClimateScanner, the group had discussed the inclusion of the 140 members of the ClimateScanner in the work of the WGEA in some way to promote the work of the WGEA and the ClimateScanner, as this group of 140 ClimateScanner members is significantly larger than the 86 member SAIs of the INTOSAI WGEA.

Vivi commented that the number of project leaders would be specified after Work Plan discussions with the Vice Chair and the next Chair. After that feedback from the Steering Committee would be asked on what the appetite is to contributing to some of the projects. It should also be noted that all the projects do not need to be “heavy”, meaning that some projects could focus on mere exploratory projects or research of interlinkages. Regarding the suggestion of promoting the WGEA to new members, Vivi mentioned that the willingness of SAIs to participate is prioritized over the volume of members, which is why the WGEA is not actively promoted as needing new members. However, it does encourage participation and use of WGEA resources and welcomes all new members.

SAI Brazil noted that the members of the ClimateScanner and the CCAA could be encouraged through these projects to participate in other work of the WGEA as well.



Jaleel noted that as for the CCAA and the discussion of group 4, SAI Maldives directs merit to the IDI in terms of the progress made, for accomplishments in administrative processes and for pushing SAIs to complete their work engagements. Collaboration and harmonization of projects with IDI could make these projects successful.

SAI Canada commented what needs to be paid attention to in relation to cooperation development is the structure of the staff resources, especially as the mentors of the CCAA are volunteering on behalf of the WGEA. The IDI has only recently started working with sustainability reporting, while the WGEA has had this project in its Work Plan for several years already. It would be great to contribute more also on behalf of the WGEA, but realistic staff resources need to be considered in such efforts.

SAI USA stated that the Work Plan should feature projects that are doable in relation to other commitments that auditors and SAIs have in the working group. Initiatives like the ClimateScanner that provide benefits for the WGEA and SAIs alike are valuable. Projects that are driving towards impact and making a difference are where efforts want to be targeted. Vivi wrapped up and said that the comments received from the Steering Committee will be carefully gone through, after which the discussions on the new Work Plan will be convened in January with the Vice Chair. Interest of the SAIs to participate in the suggested projects will be inquired. To the question of CCAA global overview report, Vivi noted that the target is COP30.

## DISCUSSION ON THE 23<sup>RD</sup> ASSEMBLY

The SAI that has volunteered to host the 23<sup>rd</sup> General Assembly of the INTOSAI WGEA is SAI Malta. The meeting dates are 1-3 July 2025.

As is the custom, the INTOSAI WGEA aims to tie the Assembly to a topical environmental issue in the host region, and in Malta's case this could be water, focused on marine environment, blue economy, drinking water and/or water shortage.

### *Comments and discussion*

There was some discussion and inquiries on the Assembly dates, and whether those have been set, and whether it is possible to move the dates to not coincide with the summer season and holidays. It was concluded by the Secretariat that the Assembly has to be held in a rhythm with INCOSAI, and that affects the timing of quality assurance that goes via KSC. Thus, the meeting should take place so that project leaders can finalize their reports, but not too late concerning the INTOSAI processes.

It was also acknowledged by the Secretariat that this is the second time in a row that the Assembly is organized in Europe, however in the opposite part of the continent. The Steering Committee voiced no objections to the meeting location.



## TOPICS FOR THE NEXT WGEA AWARD

The Secretariat inquired whether the Steering Committee has any ideas on the next WGEA Award categories. The WGEA Awards are distributed at the Assemblies. SAI Brazil suggested to create an award category for SAIs that are new to environmental auditing. This could encourage SAIs to explore environmental auditing further.

Vivi explained about one idea that is to incentivized SAIs to send young auditors to attend Assemblies and somehow recognize this growing potential within the Assembly. ECA noted that in WGEA work, more developed SAIs and their work seem to be favored. A proposed award category could thus be a WGEA rookie. With this award, a SAI that has done an environmental audit that marks a difference in their SAI with a new shift in their audit approach could be awarded. As a condition, this SAI would have to demonstrate brand new work in the area of climate or environment or come up with an initiative or such.

SAI Canada expressed some reservations with sending young auditors to an Assembly and wondered whether a virtual arrangement would be better. Jaleel noted that encouraging young auditors in leadership and WGEA work could be considered a project for the next Work Plan. Young auditors could be engaged and exposed to the WGEA stakeholders and colleagues from other countries doing similar work. SAI Brazil continued that it might be challenging to ensure the presence of young auditors at the Assembly, especially considering SAIs with limited resources. Still, despite this, it would be encouraged for this type of acknowledgment to be done in person. SAI Czech Republic noted that EUROSAI is doing something similar with Young EUROSAI, which is organized just for young people. SAI UK added that newcomers and young people do not always mean the same thing. Therefore, we need to be careful not to be exclusive.

## PRELIMINARY DISCUSSION ON THE NEXT CHAIR OF THE WGEA

**WGEA Secretariat, Vivi Niemenmaa:** The Chairmanship of SAI Finland is coming to an end by the end of 2025. The current Secretariat agrees that the duration of the Chairmanship of the WGEA for two Work Plan periods, so six years altogether, is good. SAI Maldives was appointed the Vice Chair this year and will continue as Vice Chair alongside the next Chair as well.

The discussion on the new Chair is brought to the Steering Committee first, as it is beneficial for the next Chair to at least have some knowledge of the WGEA before starting the Chairmanship.

The Secretariat suggested the following order of procedure. First, SAIs can express their interest in the position of Chair by sending the Secretariat a message or a letter with their vision along with some indication of goals and resources that they can provide to the WGEA, preferably with the endorsement of their Head of SAI. If there is only one candidate, the choice is quite clear, but if there are many nominated candidates, the Secretariat will host an email meeting in January to decide on the new Chair.



### *Comments and discussion*

SAI Thailand nominated itself as a candidate for the next Chair of the WGEA. SAI Brazil inquired whether there is a template for an application for the Chair, or any such parameters to define the vision or goals of the new Chair. Vivi explained that the format of the application can be decided by SAI themselves, however, the Secretariat wishes that the Head of SAI endorsement, vision and a plan of resources are visible.

ECA commented that the expression of interest is an important element and welcomed the nomination of SAI Thailand. SAI Indonesia supported SAI Thailand by noting that it has the capacity of becoming the next Chair, as proved by their management of ASOSAI and participation in the WGEA as well.

SAI Estonia noted in chat that when SAI Estonia was chairing the WGEA, there were three candidates for the next Chair. The candidates were asked to substantiate their candidature by providing confirmation on experience and resources to carry out the tasks of Chair. A vote was planned, but two candidates stepped down before the vote. SAI Brazil inquired the deadline for nominations and Vivi confirmed that it is by the end of 2024.

SAI Estonia commented that it is great that the Vice Chair will continue, which will provide continuity while the Chair changes. It was also inquired what kind of term the Vice Chair have. Vivi answered, explaining that there are no set terms for Chairs, the Chair can invite a Vice Chair with the endorsement of the Steering Committee. Jaleel from SAI Maldives expresses their interest to continue to support the new Chair.

## CLOSING OF THE MEETING

The Vice Chair of the INTOSAI WGEA, Auditor General of SAI Maldives Mr Hussain Niyazy, gave some concluding remarks through a pre-recorded video. In his speech, Niyazy acknowledged the progress made with the ongoing projects and the recently concluded 11<sup>th</sup> INTOSAI WGEA Survey. Niyazy also highlighted collaboration and the WGEA as a key platform to address issues of climate change and environmental degradation. The work SAIs are doing within the WGEA not only benefits our own work, but also the global discourse on environmental accountability.

The meeting was closed.



**ANNEX: COMPILATION OF FEEDBACK**

In this annex, the WGEA Secretariat compiled the feedback gotten of the 20<sup>th</sup> Steering Committee Meeting, especially with a focus on the technical execution of the meeting. This feedback can be used in the future to develop meetings and direct organizers towards aspects to consider especially with online meetings.

Overall, 21 respondents answered the feedback survey.

**Usefulness of sessions**

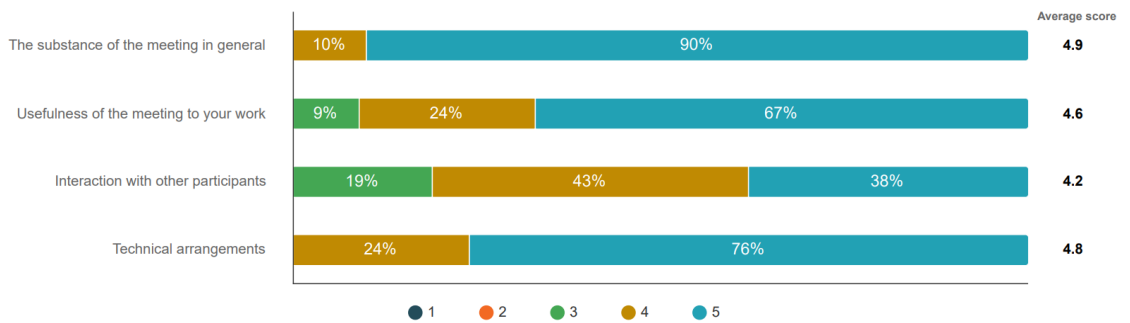
In the meeting, Monday’s session on the project of sustainability reporting was found the most useful. Thursday’s discussions on the strategic principles and the upcoming Work Plan along with Monday’s session on green fiscal policy tools were also among the most useful ones. Based on the feedback, the overall opinion was that all the sessions in the meeting were found useful.

**Participant engagement in an online format**

Participants valued especially the substance of the meeting (90% considered it excellent), followed by technical arrangements (76% considered excellent), and the usefulness of the meeting to one’s work (67% considered it excellent). The interaction with other participants was considered least good, however none assessed it below score 3 out of 5.

**On a scale from 1 (poor) to 5 (excellent), how would you rate:**

Number of respondents: 21



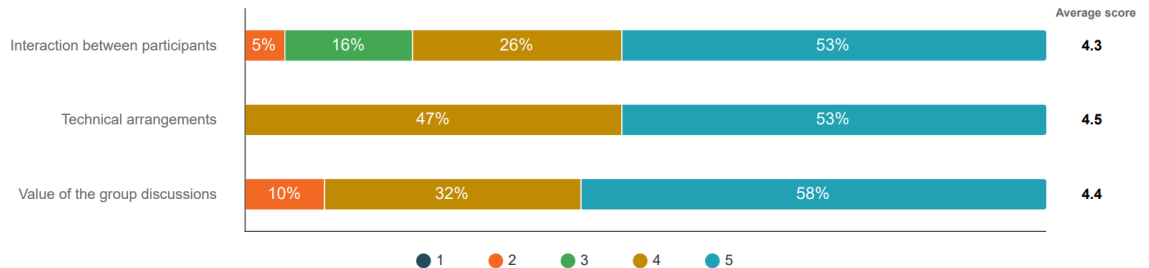
In the breakout rooms, the average value of the group discussions was 4.4, with 10% of respondents rating the value as 2. Although 90% of the respondents did participate in the breakout rooms, according to the feedback, it is evident that not all participants in the rooms rated it well. Yet, over half of the participants valued breakout rooms excellent.





**What was your opinion on the breakout rooms from 1 (poor) to 5 (excellent)?**

Number of respondents: 19



Respondents did indicate overall satisfaction with the technical execution and usefulness of the breakout rooms. Some feedback indicated a wish for more time for interaction, as time for natural engagement between participants was limited due to the online environment. The meeting was divided between four days, each spanning 4-5 hours a day. This was to accommodate all project groups and discussions on upcoming WGEA matters. According to some feedback, the meeting was considered too extensive and repetitive.

As an idea for improvement, in future breakout rooms, it would be helpful to post discussion topics for the group in the chat to aid participants' understanding of the discussion topics and retention.

**Technical issues with audio, Teams-platform, connection**

A few respondents mentioned technical issues with Teams (such as issues in chat or microphone functions), audio, sound quality and connection, which are functions that are mostly dependent on the technical arrangements at the participants' end. At the Secretariat's end, the presence of a technician was a good solution to address most technical issues, allowing the Secretariat to concentrate on the substance of the meeting. Therefore, it is highly recommended to have technical support for online or hybrid meetings.

**Accommodation of all time zones and regions**

It's important to consider different time zones and the duration of virtual meetings from the perspective of all participants. Establishing time windows for online meetings for a global working group is a challenge. According to some feedback, the accommodation of all time zones was not satisfactory, and onsite meetings would be preferred over online meetings due to time and space management. One attempt to manage this issue was to organize preliminary meetings for different time zones. It is also important to time the sessions so that at least the presenters can have a preferred time zone.

**Online vs. onsite execution**

The need for breakout rooms in addition to the plenary sessions in online meetings can be evaluated in the future. However, repeating the same themes in the breakout rooms and plenary is a part of the valuable output of these sessions: bringing the discussions had in the breakout rooms into the plenary might be valuable to other groups that might have not



thought of similar things. The breakout rooms also provide a safer space to talk to those participants that might not be comfortable expressing their views in the plenary.

The duration of future online meetings can be evaluated, with more emphasis on keeping sessions as concise as possible.

The online format proved its effectiveness in relation to traditional meetings, with efforts for planning and robust technical support valued highly. The preliminary meetings were considered a useful way to gather participants' opinions and views ahead of the meeting, and the breakout rooms were considered a good addition. While the online format was efficient, some feedback indicated the preference of onsite meetings for better interaction and productivity, and fostering discussions outside of the official meeting agenda, such as during breaks.

The decision between online or in-person meetings must be made by weighing the benefits against the drawbacks. In this case, the online meeting was preferred due to saving public money and cutting emissions from travelling, which both are linked to reputation management of the WGEA. An additional benefit was to allow participants to combine the meetings with their normal daily tasks.