

# Executive summary

## Organizing environmental auditing and environmental auditors

82 Supreme Audit Institutions (SAI) around the world answered the survey. Although a specific mandate is not necessary to carry out environmental audits, a third of the respondents replied with having such a mandate.

For most SAIs, environmental auditing is a customary practice. Two thirds of SAIs that responded have conducted environmental audits for over ten years already. 49% of respondents informed that their SAI has as specific department or a group working with environmental auditing. Based on the answers, the number of environmental auditors in 2021-2023 varied considerably from zero to as much as 250 auditors per SAI. Calculations depict that the share of environmental auditors out of all auditors is ~1.7% on average. Most regions have seen an increase in the number of environmental auditors.

88% of responding SAIs conduct environmental performance (value-for-money) audits, 58% conduct compliance audits and 53% financial audits. On aver-

age, 10 environmental performance audits were produced per SAI in 2021-2023, but the number ranged depending on the size of the SAI.

SAIs have a strong performance audit orientation in environmental auditing. Over 70% of SAIs consider the performance of government environmental policies and programs in addition to the compliance with domestic environmental legislation and policies in their environmental audits always or often. Less than 40% consider the fair presentation of financial statements and expenditures always or often.

According to the survey, there has been an increase in environmental auditing in 2021-2023. 45% of survey respondents say that the trend of growing overall volume of environmental audits continues.

## Environment in the audits

The survey concluded that climate change, pollution and water are considered the most pressing environmental

problems among SAIs. Climate change is a top concern for SAIs in all regions, when pollution was described as a priority concern for SAIs in AFROSAI, ASOSAI and EU-ROSAI regions. There is regional variation in the distribution of environmental concerns for SAIs.

In 2021-2023, the most popular audits topics were climate change adaptation, agriculture, municipal, solid and non-hazardous waste, forestry and timber resources, and climate change mitigation.

The top themes SAIs plan to audit in 2024-2026 are climate change (adaptation and mitigation), protected areas and natural parks, drinking water (quality and supply) and renewable energy.

The SDGs have been used most often to choose audit topics and as audit criteria. Two thirds of the SAIs that responded also conduct audits in direct relation to the SDGs. While the SDGs have been included in environmental audits, they have been integrated in non-environmental audits as well.

## Communication and impact of audits

The most popular way of making audit results public among SAIs is making full audit report public in the web (81% of SAIs). About half of the SAIs send press releases, distribute printed versions of their reports, give presentations and make tweets or short summaries on audit reports.

Most popularly, SAIs measure their impact through audit recommendations by monitoring the implementation of recommendations or audit findings. This survey has seen growth in measuring impact with government response to audit recommendations. From a regional perspective, no holistic one-size-fits-all measurement tool can be generalized.

In terms of impact, 40% of the respondents consider their SAI having a high impact on enforcing legislation and improving functioning of policies and programs. Overall, SAIs consider having impact in many areas.

## Challenges, future prospects and cooperation

In the 11th survey, top barriers in environmental auditing remain the same compared to the previous survey, namely insufficient monitoring, reporting systems and data. This year, more barriers were identified compared to 2021. In 2024, more SAIs identified barriers related to accessing the data, the skills or expertise of staff, and lack of human resources, while also highlighting the lack of the environment as priority for SAIs' management. In regards to future prospects of environmental audit developments, SAIs anticipate more focus on SDGs and training on environmental auditing and environmental issues.

In terms of cooperation, 68% of respondents confirm that they have cooperated with another SAI by engaging in experience-sharing and conducting audits in cooperation with other SAIs.

## Expectations for the INTOSAI WGEA

Regarding the usefulness of WGEA products, several SAIs found all products useful – meetings, publications and website in particular. In addition, trainings and professional pronouncement were mentioned. In 2021-2023, a third of responding SAIs had submitted at least one audit in the audit database at WGEA's website. The overall impact of the WGEA on SAIs measured positive, except in the Latin America and Caribbean regions, where the impact is lowest.

For the next INTOSAI WGEA Work Plan 2026-2028, SAIs nominated climate change and biodiversity as main topics. Other proposed topics were sustainability reporting, pollution, chemicals and green procurement, taxes, subsidies and green budgeting in the context of green economy.