



Environmental and climate audits on the rise

- 10th INTOSAI WGEA survey

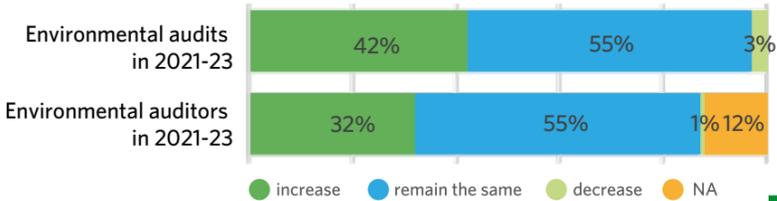
SAI responses

71

April-May 2021

More environmental audits and auditors

Globally, survey indicates increasing environmental audit activity.



Pandemic has brought a digital surge but suspended field visits



80%

of the SAIs in all INTOSAI regions: pandemic has affected environmental auditing

Remote work and digital tools

On the spot checks not possible, which is a concern for the quality of audits

Climate change adaptation number one audit topic in 2021-2023

Top ten audit topics in 2021-2023	Number of SAIs
Climate change adaptation	28
Protected areas and natural parks	24
Forestry and timber resources	23
Agriculture	23
Drinking water: quality and supply	21
Climate change mitigation	21
Municipal, solid and non-hazardous waste	19
Municipal hazardous waste	19
Environmental taxes, charges, fees, levies, deposit-refund systems	19
Circular economy	19

SDGs guide SAI audit work

39 % of SAIs plan to audit international environmental agreements, most often **Paris Agreement** on climate, followed by the **Agenda 2030** and the **SDGs**.

SAIs have used the UN SDGs especially to choose audit topics and audit criteria. Only 6% of the SAIs say the Agenda 2030 has not affected their auditing.

Most audited environmental SDGs in 2018-2020 and 2021-2023



SAIs increasingly assess the impact of their work and develop their external communication

79% of the SAIs assess their impact by monitoring the implementation of audit recommendations

There is an overall increase in SAIs communication, with more direct briefings, press releases and social media feeds.

Data issues biggest barriers in environmental auditing



The difficulties related to sufficiency of data, monitoring, reporting and validation of data override the issues related to SAI expertise or resources.

SAIs cooperate increasingly with each other

68% of SAIs had cooperated with other SAIs on environmental auditing.

SAIs foresee increased focus on the SDGs, training staff in environmental auditing and environmental issues, and building knowledge through networking with SAIs.

INTOSAI WORKING GROUP ON ENVIRONMENTAL AUDITING

For a common sustainable future - Innovative environmental auditing

INTOSAI Working Group on Environmental Auditing (WGEA) is the largest working group of INTOSAI, the umbrella organisation of Supreme Audit Institutions (SAI). INTOSAI WGEA has 80 member SAIs.

[Read the full survey](#)