



INTRODUCING THE INTOSAI WORKING GROUP ON ENVIRONMENTAL AUDITING



What Is the INTOSAI WGEA?

The International Organization of Supreme Audit Institutions (INTOSAI) operates as an international umbrella organisation for national Supreme Audit Institutions, which are usually called Audit Offices or Courts of Auditors. Supreme Audit Institutions act as independent government external auditors. They support accountability, wise public spending, and good governance.

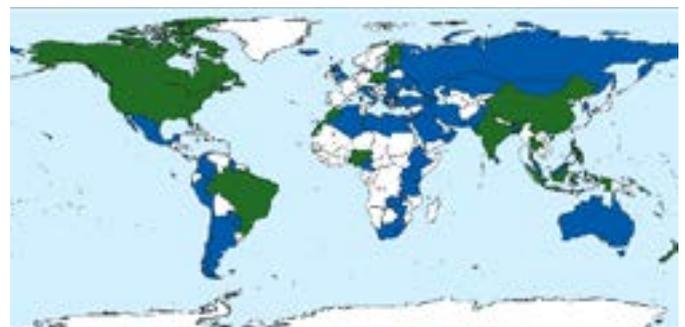
The INTOSAI Working Group on Environmental Auditing (WGEA) supports Supreme Audit Institutions in their audit activities in the environmental and climate policy fields. The purpose of the INTOSAI WGEA is to support environmental auditing globally by providing guidance and training, developing audit methodology, and providing a platform for experience sharing. The INTOSAI WGEA started as a small group of 12 countries, but it has since grown to be the largest INTOSAI working group with 81 member Supreme Audit Institutions globally. The INTOSAI WGEA also has six [regional Working Groups](#).

The INTOSAI WGEA was founded in 1992 at the time of the Rio Earth Summit. In 2022, the INTOSAI WGEA is celebrating thirty years of innovative environmental auditing for a common sustainable future.



INTOSAI
Working Group on
Environmental Auditing

Innovative environmental auditing since 1992



- Steering Committee Members (Including European Court of Auditors)
- WGEA members

Cooperation Between the INTOSAI WGEA and United Nations Environment Programme

INTOSAI WGEA collaborates with international organisations to seek their expertise and to distribute key messages of environmental auditors worldwide. The INTOSAI WGEA has cooperated for many years with the United Nations Environment Programme (UNEP) around key environmental issues. In addition, Supreme Audit Institutions have used Multilateral Environmental Agreements as global benchmarks and as a source of audit criteria.

What Is Environmental Auditing and Why Is It Important?

Supreme Audit Institutions conduct audits on various public policy areas, including the **compliance** and **performance** of environmental and climate policies.

The environment is an increasingly important topic for audits as the world is facing risks on a new scale. Climate change, nature and biodiversity loss, and waste and pollution, all present risks to economies and society. Therefore, it is important that public sector budgets respond to these threats in an **economic**, **efficient**, and **effective** manner.

What Is the Impact of Environmental Auditing?

Supreme Audit Institutions can have an impact by recommending various measures based on their findings and assessments in environmental audits.

For example, they can recommend:

- improvements to legislative, regulatory, and policy implementation processes
- better environmental planning and impact assessments
- analysis and improvements on the cost-effectiveness of measures
- increased coordination between actors
- attention to the quality of data.

For example, in relation to climate change, Supreme Audit Institutions have noted that better resilience planning helps to prepare for climate change.

Finland's Climate Finance Audit

In 2021, the National Audit Office of Finland conducted an [audit](#) which reported that despite the government's intention to scale up climate finance and direct half of it to climate change adaptation, there was no published plan for how these policies would be implemented nor strategic objectives for climate finance. The audit recommended that the Ministry for Foreign Affairs should draw up a public plan for how it will increase and allocate Finland's international climate finance, justifying the choices and priorities. This audit resulted in the Finnish Ministry for Foreign Affairs accepting a new climate finance plan in 2022.

Key Findings From Recent Environmental Audits

In the last two years 22 Supreme Audit Institutions have submitted 90 audits to the [INTOSAI WGEA database](#). These audits have assessed the implementation of environmental policies from many angles.

For example, audits have found:

- issues with performance and compliance of environmental legislation
- deficiencies in environmental strategies and planning
- lack of coordination between various actors
- problems with data quality and monitoring
- risks of fraud.

Why Do We Need Global Cooperation?

Global cooperation is needed as environmental problems go beyond country borders. For example, the impacts of water pollution and air pollution are often felt in neighbouring countries. Moreover, climate change, nature and biodiversity loss, and waste and pollution are truly global problems.

Global cooperation between Supreme Audit Institutions can provide insight on progress and challenges in meeting international goals, agreements, and addressing environmental issues. One way that Supreme Audit Institutions cooperate is through coordinated audits – audits that involve multiple countries. Supreme Audit Institutions can play a role in international efforts that aim to evaluate, follow up, and monitor various environmental policies. In addition, global cooperation facilitates mutual learning about audit approaches and methodologies as well as sharing of good audit practices.

Coordinated Audit on Climate Change Adaptation and Disaster Risk Reduction Strategies and Management by the Pacific Association of Supreme Audit Institutions

A 2015 [coordinated audit](#) by ten Pacific area Supreme Audit Institutions concluded that the Pacific Island states were not well placed to respond effectively to the threats and challenges arising from climate change. The audit found that short-term and long-term activities and crosssectoral management of climate risks were needed.

Coordinated Audit on Protected Areas

This 2021 [coordinated audit](#) was conducted between 17 countries in Latin America, the Caribbean, and the Iberian Peninsula which aimed to assess the level of implementation and management of protected areas in these countries. This audit found that although many countries were positively aiming to achieve international biodiversity targets, much more work is needed to ensure the expansion of protected areas and the effective implementation and management of these policies.

INTOSAI WGEA and the Sustainable Development Goals

The INTOSAI WGEA has worked on sustainable development issues since 2007. Since the adoption of Agenda 2030 in 2015, it has worked with Sustainable Development Goals (SDGs) to help contribute to their follow up and review. In 2020-2022, the INTOSAI WGEA has focused on plastic waste, climate finance, sustainable transport, as well as policy coherence and multistakeholder engagement for the SDGs.

Work Package on Plastic Waste

This report aims to support Supreme Audit Institutions in conducting audits on the implementation of plastic waste policies. The report provides recommendations for audits to determine which stakeholder departments, agencies and government entities oversee plastic waste and how to meet **SDG 12** on responsible consumption and production.

Work Package on Climate Finance

This report focuses on Sustainable Development Goal **Target 13.a** on climate finance, which is important for both climate change mitigation and adaptation. This report provides a roadmap on how Supreme Audit Institutions can design audits around climate finance.

Work Package on Sustainable Transport

This report recognizes the key role that transport has in sustainability transition. The report addresses **SDG 11**, but more specifically **Target 11.2** on urban access. It provides current trends and recent developments on sustainable transport globally to support the follow-up and review of these SDGs. It also highlights the need to mainstream environmental considerations into all sectors. The report provides possible audit criteria, guidance and objectives and potential audit topics related to sustainable transport.

Work Package on Policy Coherence and Multistakeholder Engagement

This report is linked to **SDG 17** on partnerships for the goals, more specifically **Target 17.14** on policy coherence. The report aims to demonstrate why it is important to understand the interlinked nature of topics and pay attention to policy coherence and multistakeholder engagement. The report presents some tools, such as tracking systems that would pay attention to adverse spending, such as subsidies for fossil fuels, or mapping the crossimpacts of various targets.

12 RESPONSIBLE
CONSUMPTION
AND PRODUCTION



13 CLIMATE
ACTION



11 SUSTAINABLE CITIES
AND COMMUNITIES



17 PARTNERSHIPS
FOR THE GOALS

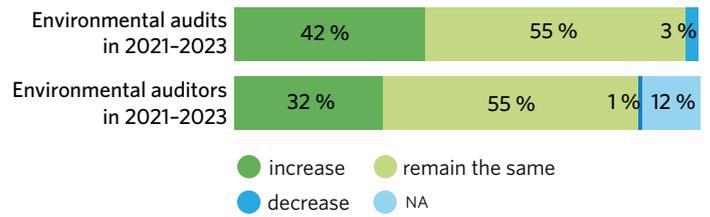


Future Work of the INTOSAI WGEA

The importance of environmental auditing keeps on growing. Results from a 2021 [global survey](#) by the INTOSAI WGEA shows that Supreme Audit Institutions foresee that the number of environmental audits as well as auditors focused on environmental issues will continue to increase.

In the 2023–2025 work plan period the INTOSAI WGEA is planning to focus on two thematic hubs. The first hub deals with climate change and biodiversity. Even though climate change and biodiversity are recognised as twin crisis, they are often discussed in silos in governments. Therefore, it is important that auditors address both issues in a coherent manner. The second hub deals with green economy, which aims to address topics such as environmental accounting and green fiscal policy tools.

With these topics, coordinated audits, and other activities, the INTOSAI WGEA will continue to support innovative environmental auditing for a common sustainable future.



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