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INTOSAI
Working Group
on Environmental
Auditing

Draft: Work Plan 2026-2028

Audit Support Under
Three Thematic Hubs:

Climate, Water and Pollution



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1. Introduction

This Work Plan defines the main projects of the INTOSAI Working Group on Environmental Auditing (WGEA) for the years 2026-2028. On top of the Work Plan projects, WGEA can carry out some ad hoc actions related to the topical global events and rising environmental concerns.

The Work Plan follows the strategic principles presented in the WGEA Strategy up until 2030. Consequently, this Work Plan adopts the principles of the strategy, such as organising the activities under hubs, and providing support to both newcomers and more experienced SAIs and auditors.

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

- The 11th INTOSAI WGEA survey conducted in 2023
- 20th Steering Committee Meeting
- The expression of interest of the Steering Committee Members to lead a project

2. Structure of the Work Plan

The Work Plan 2023-2025 focuses on three overall themes which act as thematic hubs. The purpose is that individual projects would work in isolation. Rather, the aim is to enhance the discussion both inside these hubs as well as between them throughout the Work Plan period.

Some projects are continuing from the 2023-2025 Work Plan period. The expectation is that these projects will be lighter to realize compared to projects on new topics.

Crosscutting themes:

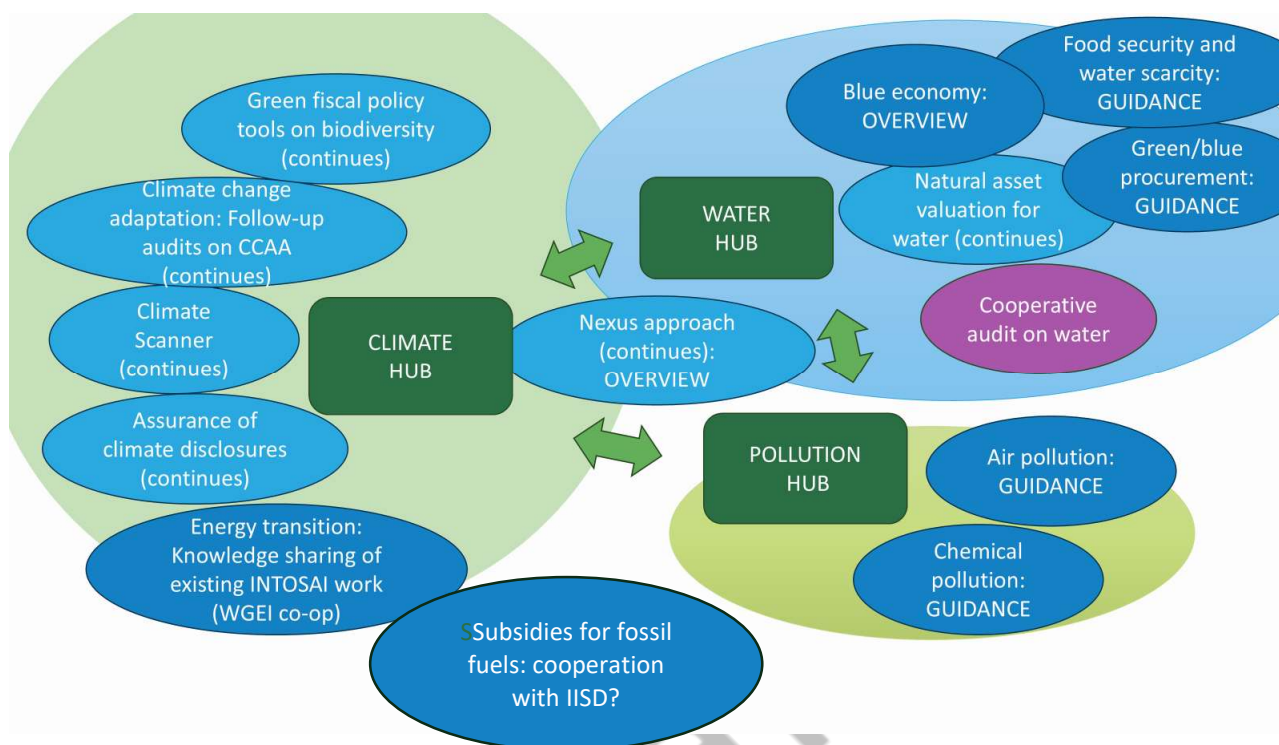
- SDGs
- Development of technical capacities of SAIs

3. Climate hub

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

Climate is the topic that WGEA member SAIs have expressed the most interest in according to WGEA surveys. In the 11th WGEA survey from 2024, climate change adaptation was the most popular audit topic for 2024-2026, followed by climate change mitigation.

In 2023-2025, WGEA completed many climate-related projects and several of the 2026-2028 projects will continue updating these topics. They are marked in the visualization with light blue colour.



3.1 Green Fiscal Policy tools, project continues (Leader: ECA)

Green fiscal policies use fiscal and budgetary tools to address environmental challenges. These policies include environmental taxes and charges helping to shift behaviour towards more sustainable patterns, budgetary reforms to align government expenditure with environmental goals, fiscal incentives to leverage private financing for green investments, and fiscal policies to raise public revenues for green investments.

The 2023-2025 project on Green Fiscal Policy Tools was reported in the format of a website. The 2026-2028 project continues to update the website with topical examples. It can also direct the work from climate towards stronger focus on green fiscal policy tools on biodiversity.

3.2 Climate Change Adaptation Action: Support to follow-up audits on CCAA audits, project continues (no leader yet; project SAls: Canada, ECA, Maldives)

In 2023-2025, the WGEA in collaboration with IDI supported cooperative audits on climate change adaptation by providing online-training and mentor support. By the COP30 Climate Conference in October 2025, a summary publication on the main findings of these approximately 50 audits will be published.

A question for the upcoming years is to provide coordinated support for follow-up audits. This project provides and opportunity for collaborating with the newly established INTOSAI Working Group on Follow-Up Audits (WGFA).

3.3 ClimateScanner, project continues (Lead: SAI Brazil, co-leader: SAI Egypt, support from Executive Group)

ClimateScanner is a trailblazing initiative lead by SAI Brazil on coordinated rapid reviews on countries' climate governance, public policies, and climate finance. In 2024, 61 SAIs published their rapid reviews, and more SAIs are expected to complete their assessments in 2025. The review framework will be further refined and additional assessment rounds are planned. The project is supported by Executive Group.

3.4 Assurance of climate-related disclosures, project continues (Leader: ECA, project SAIs: Canada, New Zealand)

This project builds in the 2023-2025 project on sustainability reporting. As the private sector led reporting frameworks and requirements are becoming more common in public sector, the role of SAIs as assurance providers of these reports becomes topical.

This follow-up project focuses 1) in the climate disclosures, which are currently the driving force in sustainability reporting, as well as 2) assurance of these reports.

3.5 New project on energy transition (Leader: SAI Morocco, project SAIs: ECA, Egypt, Czech Republic)

The energy transition is the global shift from fossil-based energy systems (like coal, oil, and natural gas) to renewable and sustainable energy sources (like solar, wind, hydro, and geothermal energy). Energy transition is an essential development towards carbon-neutral economies. In 2024, the INTOSAI WGEI published a report on energy transition.

This project offers an opportunity to collaborate with WGEI, not least to coordinate the activities to avoid overlapping work.

3.6 New project on environmentally harmful subsidies

Environmentally harmful subsidies erode the effectiveness of public sector spending. According to the estimates of the IISD, these subsidies amount well over USD 2 trillion annually and outweigh current public financing goals for biodiversity (USD 30 billion by 2030) and climate (USD 300 billion per year by 2035).

This project offers possibilities for cooperation with the IISD.

4. Water hub

Water is a key source for human livelihoods, and it is closely linked with other environmental problems, such as climate change and biodiversity loss. According to the WGEA Secretariat's SDG analysis, the INTOSAI WGEA projects have targeted the least water-related SDGs. Therefore, this area is considered to deserve more attention.

4.1 New project: Blue economy (lead: SAI India, project SAIs: Morocco)

Blue economy refers to sustainable use of ocean and water resources for economic growth, improved livelihoods, and jobs, while preserving the health of ocean ecosystems. This project could act as a coordinating project among the water-related projects.

4.2 New project: Green/blue procurement (lead: SAI Thailand)

The worth of public procurements is estimated to be globally over 13 trillion dollars per year. Consequently, the mechanisms to enhance green or blue procurements have a significant potential in green transition.

4.3 New project: Food security and water scarcity (lead: SAI Indonesia)

Food security and water scarcity are deeply interconnected global challenges that impact human well-being, economic development, and environmental sustainability.

4.4 Natural Asset Valuation for Water: Strengthening Public Accountability (lead: SAI Thailand)

In 2023-2025, WGEA published a report on environmental accounting. This project continues the work by focusing on the water. For too long, water has been treated as an invisible input — essential to life, yet absent from national asset registers. The concept of Blue Value is a transformative step toward recognizing water as a strategic asset that requires transparent, accountable, and future-ready governance. Defined as the natural asset valuation of water, Blue Value challenges governments to rethink how water is counted, valued, and safeguarded — not only for its economic use, but for its social and environmental significance. Supreme Audit Institutions (SAIs) are important actors in unlocking the potential of Blue Value.

5. Pollution hub

In 2023-2025, INTOSAI WGEA worked closely with climate change and biodiversity loss. The new pollution hub brings the third element of the so called triple planetary crisis, namely climate – biodiversity – pollution, on WGEA's agenda.

5.1 Air pollution (lead: SAI China, project members: Thailand, Czech Republic)

INTOSAI WGEA published in 2019 a publication on air pollution. Ever since, the field has developed fast, and new WHO air quality standards have been adopted. Therefore, this is a good time to provide new practical guidance for auditors. As air pollution is also a main environmental health risk, it also provides opportunities for WGEA and SAIs for collaboration with health sector experts, and for environmental auditors to co-operate with auditors specializing in health sector.

5.2 Chemical pollution (lead: SAI USA)

Chemical pollution refers to the presence or release of harmful chemical substances into the environment (air, water, soil), that can negatively affect ecosystem, human health, and the planet's natural balance.

INTOSAI WGEA has not earlier worked with chemicals and considers therefore this topic an important area of scrutiny.

6. Nexus water-climate-biodiversity (lead: SAI Canada, project SAIs: Czech Republic, Egypt, Thailand)

The Nexus project builds on the discussions and snapshot from the 2023–2025 Work Plan on the nexus bio-diversity-climate, now also incorporating water as a key component in the analysis. The project also acts as a coordinating and summarizing project of the whole Work Plan.

7. Training and capacity building

The INTOSAI WGEA continues to support training activities. The main training activities include both in person training courses and webinars organized by iCED in India, and MOOCs (Massive Online Open Courses), which SAI Estonia will renew during the Work Plan period.

INTOSAI WGEA Secretariat will also continue organising Audit Clinics, which were piloted in April-May 2025 and which received very good feedback.

8. Meetings

One of the most visible parts of the INTOSAI WGEA work are the Working Group's meetings. With the experience gained during pandemic, the WGEA transformed in 2023-2025 one of the two Steering Committee meetings as an online meeting, to reduce the environmental impact of travelling and to save public funds. Yet, face-to-face meetings are also needed.

The purpose of the meeting will in the end determine the format of the meeting. To allow all members to get to know each other, the first Steering Committee meeting must be in-person format. This paves the way for successful online meetings in the future. It is also useful to hold Assemblies as in-person events since the purpose of these meetings is very much to network and share experiences, as well as celebrating environmental audit work for example via the WGEA Award.

In 2020-2025, Assemblies always discussed a selected topic outside the Work Plan. This topic was closely linked to the specific environmental issues of the meeting location. This ensures gaining local relevance and engaging local expertise into the meeting and consequently contributing to the building of regional stakeholder relations.

Work Plan period 2026-2028 meetings		
1 st quarter of 2026	21 st Steering Committee Meeting	
1 st quarter of 2027	24 th Assembly	
3 rd quarter of 2027	22 nd Steering Committee Meeting	online?
mid-2025	25 th Assembly	

In addition, shorter webinars can be organized for all members.

9. Communication

INTERNAL COMMUNICATION

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

EXTERNAL COMMUNICATION AND STAKEHOLDER RELATIONS

Secretariat continues to maintain and further develop the communication with global stakeholders. Existing relations include UNEP, UNFCCC, UNDRR and UNDESA, as well as World Bank and OECD.

WEBSITE, SOCIAL MEDIA, AND PUBLICATIONS

The website <https://wgea.org/> is the most important communication tool as well as an archive of the INTOSAI WGEA. In 2025, SAI Maldives will update the website entirely and move it into the wordpress. This offers also an opportunity to revamp the audit database.

The WGEA has LinkedIn, Instagram and Bluesky accounts, and a X account, which has been in 2025 on hold because of public image problems associated with the X. Based on the Secretariat experience, social media seems to be particularly important in reaching the stakeholders.

SAI USA has edited the Newsletter Greenlines already over 25 years. It is published twice a year. It remains to be a key publication in sharing SAI news and audits on environmental auditing.

As per the WGEA strategy, the Working Group continues the diversification of its publications. New types of products such as infographics and podcasts are continued, as well as the snapshot of playbook format of reporting. The general tendency is towards more concise and practical publications.

10. WGEA Regions

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

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

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

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

1. Advocate for and support SAI independence.
2. Contribute to the achievement of the 2030 Agenda for Sustainable Development.
3. Support the development of resilience in SAIs.
4. Promote and support equality and inclusiveness within the INTOSAI community.
5. Enhance strategic partnerships.

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

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

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

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