



INTOSAI
Working Group
on Environmental
Auditing

Progress Report

WGEA SECRETARIAT 2023-2025



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1 Introduction

INTOSAI Working Group on Environmental Auditing (WGEA) has been chaired since the INCOSAI 2019 by the National Audit Office of Finland, spanning over two work plan periods 2020–2022 and 2023–2025. This Progress Report concentrates on the Secretariat activities between the latter Work Plan period from January 2023 to June 2025, outlining the accomplishments of the WGEA Secretariat, focusing on the expansion of its global voice through partnerships, participation in international fora, and dissemination of high-impact knowledge products that have shaped environmental governance and policy discussions worldwide.

The period 2023–2025 marked a continuing growth for the INTOSAI WGEA. Building on decades of knowledge-sharing and collaboration, the WGEA Secretariat has closed the 2023–2025 Work Plan cycle with notable accomplishments. Beyond strengthening environmental auditing practices within the INTOSAI community, the WGEA achieved unprecedented global visibility and outreach by actively engaging with a diverse set of stakeholders outside the INTOSAI framework and reaching 86 Member Supreme Audit Institutions (SAIs) — a historic high that reflects global commitment to environmental accountability.

According to the SAI Finland's vision, INTOSAI WGEA has strived towards innovative environmental auditing. One of many innovations include the inclusion of SAI Maldives as the Vice-Chair of the WGEA. This novel governance model deepened engagement from emerging audit institutions and aligned with broader INTOSAI trends, where vice-chair positions are increasingly adopted in working bodies to ensure continuity, diversity, and shared leadership.

2 Global Outreach through Strategic Partnerships

A defining feature of the 2023–2025 Work Plan was the deliberate and strategic collaboration with external global stakeholders, including international environmental networks, multilateral institutions, academic researchers, and civil society organizations. These partnerships facilitated resource-sharing and mutual learning and amplified the role of Supreme Audit Institutions (SAIs) in shaping global environmental agendas.

Through these partnerships, the WGEA increased its presence and influence in multilateral forums, actively participating in COP28 and COP29 Climate Conferences under the UNFCCC, where it showcased audit results and contributed to global dialogues on transparency and environmental accountability. It engaged with UNEP, UN DESA during the High-Level Political Forum (HLPF), and UNDRR on issues of resilience and risk governance. The WGEA also strengthened relationships with key financial and policy institutions such as the OECD, the World Bank—notably liaising with PEFA Climate framework—and the UN Ocean Conference, highlighting the role of audit institutions in monitoring ocean and marine governance.

Academia also continued to be a strong ally, with joint educational initiatives such as a collaborative university course with the INTOSAI WGEA Secretariat and University of Helsinki as well as the MOOCs (Massive Open Online Course) in partnership with Tartu University, designed to expand access to environmental audit knowledge worldwide. The INTOSAI WGEA audit database attracts increasingly visitors from outside the SAI community, including research institutes.

The culmination of these efforts has been the emergence of a truly global voice for environmental auditing, with the WGEA recognized as a credible, evidence-based, and constructive actor in advancing environmental governance across policy domains and institutions.

3 WGEA Projects 2023-2025

The WGEA 2023–2025 Work Plan was operationalized through seven strategic projects, grouped into two thematic hubs to foster coherence, synergies, and cross-learning. This organizational model helped ensure that outcomes were not isolated but mutually reinforcing and aligned with the broader goals of environmental governance and sustainable development.

Climate and Biodiversity Hub

This hub addressed the dual crisis of climate change and biodiversity loss, with a focus on strengthening SAI's ability to audit resilience, adaptation, and biodiversity protection. Final reports of these projects will be adopted at the 23rd Assembly.

- Climate Change Adaptation Actions (CCAA) in collaboration with IDI: Supported SAI's in auditing national and local adaptation frameworks.
- ClimateScanner led by SAI Brazil: Introduced as a global benchmarking tool to assess countries' climate governance, including policy, finance, and results.
- Nexus Area: Climate and Biodiversity including besides final report a literature review exploring the interplay between biodiversity loss and climate change and facilitated SAI's work on cross-cutting topics. Project has been led by SAI Canada.
- INTOSAI Donor Cooperation on Climate Change, realizing a workshop in the context of the 22nd WGEA Assembly. Based on the experiences WGEA launched the Environmental Audit Clinic (Pilot Initiative) as a hands-on peer-learning platform, that provides real-time support on audit planning and scoping.

Green Economy

This hub focused on fiscal, economic, and financial instruments that promote efficient and effective public spending in environmental and climate policy areas.

- Environmental Accounting: Promoted the use of natural capital accounting to link environmental assets and liabilities with fiscal policy and national accounts. Project has been led by SAI UK.
- Green Fiscal Policy Tools: Provided frameworks to audit environmental taxes, subsidies, and incentives with the aim to keep the project website "evergreen" stretching to future WGEA Work Plans. Project has been led by ECA and SAI USA.
- Sustainability reporting increasing the transparency and reporting by exploring the role of SAI's in sustainability reporting in public sector and providing SAI's and discussing the SAI's' role in assurance of public sector sustainability reports. Project has been led by SAI Thailand and Indonesia.

GUID Consolidation Project

In addition to the hubs, the WGEA successfully completed the merging of GUIDs 5200, 5201, and 5203 into a single streamlined guidance for environmental audit.

4 Assemblies and Steering Committee Meetings Organized by the WGEA Secretariat

The Assemblies and Steering Committee meetings were instrumental in advancing the strategic direction of the Working Group on Environmental Auditing.

22nd Assembly in Rovaniemi and Additional Steering Committee Meeting

Date: 22 – 24 January 2024

Location: Rovaniemi, Finland

Format: In-person

The Rovaniemi Assembly brought together 120 delegates from 43 member SAIs in a setting that underscored the importance of Arctic-related environmental issues and indigenous knowledge. Hosted by the National Audit Office of Finland, the event featured:

- Stressing the importance of regional environmental problems, such as rapid changes in the Arctic region, in understanding the environmental change, induced by climate change
- Introducing a fully new topic, indigenous knowledge, to the SAI community. One of the spin-offs of the Rovaniemi Assembly is the network of SAIs discussing indigenous topics, also beyond environmental audit space.
- Strategic discussions on climate finance auditing and biodiversity
- Workshops on integrating environmental data into audit methodologies.
- A field visit to Arctic research facilities, highlighting the intersection of science and audit practices.

Rovaniemi Assembly adopted the WGEA Assembly Key Messages.

23rd Assembly in Malta and Additional Steering Committee Meeting

Date: 1 – 3 July 2025

Location: Malta

Format: In-person

Steering Committee Meetings

The WGEA Secretariat coordinated Steering Committee meetings in both in-person and virtual formats to ensure continuity and inclusive participation:

Date	Meeting	Location	Format
13 March 2023	SC 19	Rabat, Morocco	In-person
28 October 2024	SC 20	Helsinki, Finland	Virtual

The virtual format allowed for broader participation, particularly from SAIs with limited travel capacity, and demonstrated the Secretariat's attempt to reduce environmental and budget burdens related to travelling.

5 Communication

WGEA significantly enhanced its global visibility through strategic communication efforts. By producing high-quality, accessible publications and strengthening its digital presence, the Secretariat ensured its work reached a wide and influential audience. This included newsletters, bulletins, and literature reviews that addressed key environmental topics such as biodiversity, climate change, and sustainable development. In 2024, INTOSAI WGEA also published the triennial 11th global survey.

The working group also shared key messages and summaries from its major assemblies, helping to disseminate insights and foster engagement across the international audit community. Visually engaging graphics supported these efforts, illustrating complex topics like climate finance, plastic waste, and sustainable transport in a clear and compelling way.

The INTOSAI Working Group on Environmental Auditing (WGEA) has maintained a steady and impactful online presence through its official website, wgea.org and the WGEA blog, and associated social media platforms. From January to June 2025, the website attracted 9,020 unique visitors, generating 11,145 sessions and 29,849 page views, reflecting consistent engagement from a global audience.

The top five countries driving traffic to the site in 2024 included Finland, the United States, China, India, and Brazil, indicating a broad international interest in environmental auditing topics. This diverse geographic engagement underscores WGEA's global relevance.



The most downloaded publication was the January 2025 issue of Greenlines, with 169 downloads. Greenlines is a biannual publication edited by the U.S. Government Accountability Office (GAO), that provides updates on the activities of the INTOSAI WGEA. For the 2023–2025 period, WGEA has published a total of five issues as of mid-2025., sharing best practices in environmental auditing, and highlights contributions from SAIs around the world.

Publication	Downloads	
Greenlines: January 2025, Vol. 26, No. 1	169	
WGEA Guidance on Environmental and Climate Auditing: Exposure Draft	120	
INTOSAI WGEA: Projects and Publications since 1998 (JPG-file)	97	
Auditing Plastic Waste: Research and Audit Benchmarks for Supreme Audit Institutions	90	
11th INTOSAI WGEA survey on environmental auditing	87	
Auditing Climate Finance: Research and Audit Criteria for Supreme Audit Institutions	82	
INTOSAI WGEA: Environmental Accounting Snapshot	77	
A/RES/79/231: Resolution adopted by the General Assembly on 19 December 2024	76	
INTOSAI WGEA Work Plan 2023-2025	75	
Climate – Biodiversity Nexus Project: Report Draft	74	

Among social platforms, LinkedIn boasts the largest following, with almost 2,000 followers and over 800

new followers since January 2024. The X (formerly Twitter) channel has been paused due to the issues with platform's credibility.

As of June 2025, WGEA maintains a presence on:

- LinkedIn: @INTOSAI WGEA
- Instagram: @wgeasecre
- YouTube: INTOSAI WGEA
- Bluesky: @wgeasecretariat.bsky.social

During the 2023–2025 period, the INTOSAI WGEA expanded its communication and knowledge-sharing efforts through the INTOSAI WGEA Podcast series. These podcasts serve as an innovative platform to explore emerging themes in environmental governance and sustainable development, featuring expert voices from across the globe.

Three episodes were released during this period:

1. "Women and Girls within the Changing Climate"
2. "Long-term Perspectives and Future Generations"
3. "Taxation for Green Transition"

6 INTOSAI WGEA Awards

The INTOSAI WGEA Award - Inspiration in Environmental Auditing is an annual recognition presented by the Working Group on Environmental Auditing to celebrate excellence and innovation in environmental auditing. It highlights impactful practices, creative methodologies, and effective communication strategies that enhance the visibility and influence of environmental audits worldwide. The Award is one of the innovations of the current Chair.

3rd Award 2023 – Impactful Environmental Audit

Theme: Demonstrating real-world impact through environmental audits.

Categories and Winners:

1. Presenting Audit Results Inspiringly
Winner: SAI Canada – for a lessons-learned report on climate change using infographics and videos.
Honorable Mentions: SAls of Chile, Malaysia, Tanzania, USA.
2. Using Innovative Methodology in Auditing
Winner: SAI Chile – for a measurement tool enabling graphical analysis of audit findings.
Special Mention: SAI Brazil – for the ClimateScanner tool.
3. What Makes an Audit Impact Impactful?
Winner: European Court of Auditors – for a report on desertification leading to a proposed soil health law.
Winner: SAI Costa Rica – for an audit on infrastructure resilience with broad regulatory impact.

4rd Award 2025 – Innovative Practices in Environmental Auditing

Theme: Innovation in methodology and emerging issues.

Categories:

- Innovative Climate Audit
Focus: Methodologies, impact, and visualization in climate-related audits.
- Emerging Environmental Issue in Audit
Focus: Innovation in auditing new or evolving environmental challenges.

Winners: To be announced at the 23rd INTOSAI WGEA Assembly in Malta.

7 Impact Assessment: Meeting Our Strategic Objectives

The WGEA's 2023–2025 cycle demonstrated progress in delivering on the strategic objectives outlined in the INTOSAI WGEA 2023–2030 Strategy. Two of the most central objectives—increasing global expertise in environmental auditing and enhancing the visibility and quality of contributions to environmental governance—were actively pursued and achieved through deliberate project design, inclusive engagement strategies, and innovative communication tools.

7.1 Increasing Expertise in Environmental Auditing

Throughout this period, the six thematic projects under the Climate and Biodiversity and Green Economy hubs served as practical vehicles for building capacity among Supreme Audit Institutions (SAIs). Each project integrated conceptual or policy-oriented components as well as hands-on guidance, audit methodologies, case examples, and workshops. These resources enabled participating SAIs to build internal expertise,

adapt global frameworks to national contexts, and apply environmental audit approaches with greater confidence and technical grounding.

Capacity development was also expanded through regional WGEA events held in collaboration with partner SAIs and networks. The International Centre for Environment Audit and Sustainable Development (iCED), a specialized training institution under SAI India, hosted 17 training events with a total of 1,083 participants. In addition, the Massive Open Online Courses (MOOCs) coordinated by SAI Estonia in partnership with the University of Tartu focus on key environmental auditing topics such as Introduction to Environmental Auditing, Auditing the Sustainability of Infrastructure, and Auditing Waste Management. They are based on international auditing standards and best practices, and are designed to be accessible, self-paced, and free of charge. In total, 2,621 certificates were issued to auditors from 139 different SAIs, reflecting the broad global engagement with these high-quality learning resources

7.2 Enhancing Governance Through High-Quality Contributions and Visibility

The WGEA's influence on environmental governance during this cycle was marked by its increasing visibility in global forums and the quality of its thematic contributions. Notably, WGEA outputs played a shaping role in international policy discussions, including during the COP28 and COP29 Climate Conferences. The Secretariat produced and disseminated bulletins targeted at climate policymakers and negotiators, thus reinforcing the role of SAIs as trusted actors in climate accountability.

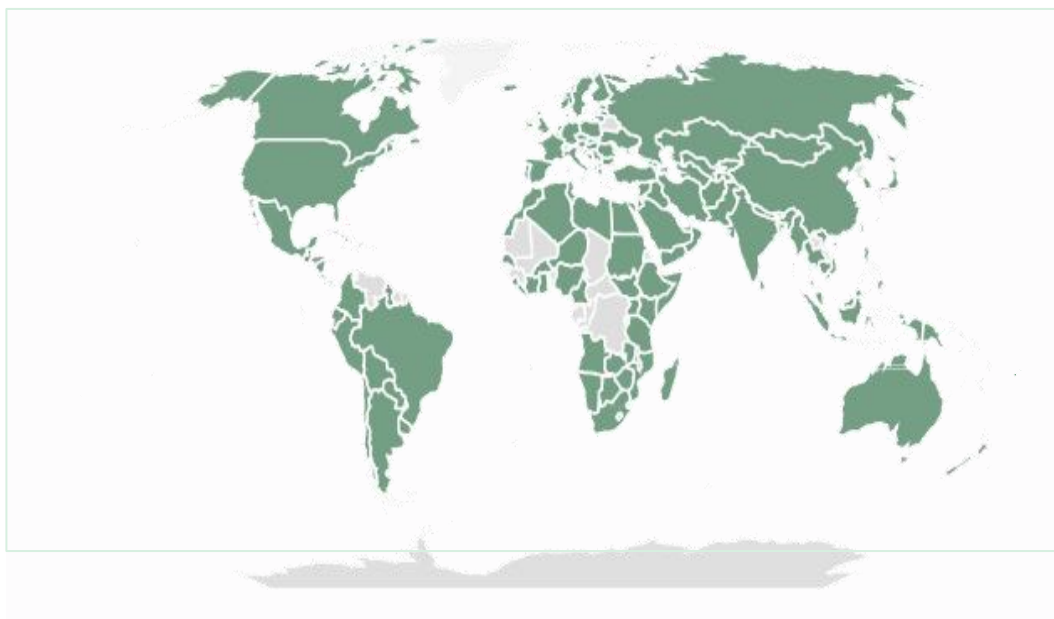
Furthermore, the WGEA took a strategic approach to communication, leveraging LinkedIn and the WGEA blog platform to share updates, tools, and key messages with a wider and more diverse audience. These platforms were used for outreach as well as to foster dialogue across audit and stakeholder communities. In parallel, digital engagement metrics confirm the growing global interest in WGEA's work. Downloads of publications, tools, and audit guides rose substantially, indicating both the relevance and usability of the Secretariat's knowledge products.

INTOSAI WGEA Secretariat attended following events in January 2023 – June 2025:

2023	
February-March	Collaborative Course with University of Helsinki
2 March	World Bank online seminar on Climate Change Accountability and Oversight
First half of the year	CCAA and ClimateScanner planning and kick-off events
4 April	IFAC & IPSASB seminar Equipping the Public Sector for Sustainability Action
9 – 11 May	PASAI WGEA in Sydney
23 – 24 May	OECD Auditors Alliance: Sustainability reporting, Paris
25 – 26 May	EUROSAI WGEA Spring Session in Warsaw
19 – 20 June	INTOSAI Donor Cooperation Meeting, Kingston
29 June	EUROSAI/SAI NL webinar on sustainability reporting
11 July	AISCUF seminar, online
12 July	Presentation for the INTOSAI WGEI, online
13 July	INTOSAI side event at the HLPF: GAO represents INTOSAI WGEA
July	High-level meeting of ClimateScanner
17 August	AFROSAI online training on climate change
23 – 25 August	ASOSAI WGEA in Astana
25–28 September	ClimateScanner Executive Group Meeting in Abu Dhabi
4 October	KSC meeting Abu Dhabi

21 November	INTOSAI Governing Board Meeting in Vienna (with observer status)
1–10 December	COP28
1 December	INTOSAI WGEA & SAI UEA event at the Green Zone
3 December	INTOSAI WGEA and NAOF event at the Finnish Pavilion
4 December	WGEA as guest in the SAI Brazil and Inter-American Development Bank panel
2024	
22 – 24 January	22nd Assembly in Rovaniemi
25 January	Additional Steering Committee meeting
January - March	Collaborative course with University of Helsinki: topic Indigenous knowledge
26 – 29 February	PFM Seminar for MENA
11 & 18 March	iCED ITP online Lecture
14 March	Webinar: PEFA Climate
25 – 26 March	ClimateScanner Global Call
16 – 18 April	UN/INTOSAI Symposium on SDG13
15 – 16 May	EWGEA Spring Session
28 May	4th International Conference on SIDS, CAROSAI side event (Vice Chair)
3 – 6 June	ClimateScanner EUROSAI Workshop
16 – 18 June	SAI20 Summit 2024 (Vice Chair)
25 – 27 September	EUROSAI WGEA Annual Meeting in Prague
23 October	COMTEMA meeting, video greeting
28 – 31 October	INTOSAI WGEA Steering Committee (online)
28 – 29 November	AFROSAI WGEA in Abuja
11 October	Meetings with UNEP in Nairobi
13 October	KSC Steering Committee Meeting
12 – 16 November	COP29, Baku
18 – 19 November	IDI Summit, Tbilisi
22 November	IACA training, Incheon
27 – 28 November	Financial and non-financial reporting seminar, Haag
2025	
1 – 2 February	UNEP Geneva Network 25 th Anniversary, Geneva
3 – 7 February	iCED seminar on biodiversity, Jaipur (Vice Chair)
March-April	Collaborative course with University of Helsinki: topic water
1 April	Audit Impact Conference in Perth (video presentation)
1 – 2 April	International Seminar on Climate Action, Santiago
7 – 9 April	CCAA ARABOSAI kick-off, Rabat
6 – 8 May	EUROSAI Spring Session, Warshaw
14 May	SAI Finland 200 th Anniversary (international webinar)
20 May	Carosai Congress (video presentation)
9 – 13 June	UN Ocean Conference, Nice
24 June	CIPFA Conference, Birmingham
26 – 27 June	INTOSAI PSC SC Meeting, Luxembourg

Importantly, while the WGEA formally comprises 86 member SAIs, its activities, tools, and outreach efforts have in some way reached an impressive total of 174 SAIs around the world, including many that are not formal members. Through publications, webinars, guidance materials, tools and global events, the WGEA has extended its impact to all corners of the world, demonstrating its unique convening power and global leadership in environmental auditing.



9. Looking Ahead

All projects outlined in the 2023–2025 Work Plan were successfully concluded, with clear contributions to global audit capacity and influence. The WGEA has firmly positioned itself as a global voice on environmental matters within INTOSAI as well as in broader governance arenas.

Through a combination of collaborative engagement, high-quality outputs, and strategic communication, the WGEA Secretariat has significantly enhanced the global presence and impact of environmental auditing. It has demonstrated that SAIs, when connected with the broader community of stakeholders, can play a pivotal role in ensuring accountability, transparency, and effectiveness in environmental governance worldwide.

As the 2025 transition nears, the Secretariat encourages further investment in:

- Sustained partnerships with external organizations and strong collaboration with WGEA Members.
- More systematic involvement in international decision-making platforms like the UNFCCC, SDG review forums, and financing mechanisms.
- Continued innovation in communication, ensuring that the work of SAIs resonates with both technical and public audiences.