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INTOSAI
Working Group
on Environmental
Auditing

INTOSAI WGEA Strategy 2023-2030

WGEA GUIDING PRINCIPLES



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1 Introduction

International Organization of Supreme Audit Institutions (INTOSAI) is an umbrella organization of Supreme Audit Institutions (SAI), which are independent government external auditors. INTOSAI Working Group on Environmental Auditing (WGEA) is a large network with 82 member SAIs globally (as of June 2022). It concentrates on environmental topics, which also cover climate change issues. According to the global WGEA [survey](#) published in 2021, SAIs foresee that the number of environmental audits as well auditors focused on environmental issues will continue to increase.

In the INTOSAI structure, the INTOSAI WGEA falls under the Knowledge Sharing Committee and Goal 3, which aims to encourage SAI cooperation, collaboration, and continuous improvement through knowledge development, knowledge sharing and knowledge services.

INTOSAI WGEA supports SAIs around the world by developing audit methodology and providing a platform for peer experience sharing. INTOSAI WGEA participates in standard setting, publishes guidance and research on emerging topics, organises training and facilitates high quality audits on environmental policies. In addition, INTOSAI WGEA has six regional Working Groups, which operate according their own Work Plans.

THE FIRST LONG-TERM STRATEGY FOR THE INTOSAI WGEA

This is the first strategy for the INTOSAI WGEA reaching longer than the three-year Work Plan cycle. This strategy defines the way INTOSAI WGEA should organise its work by identifying key guiding principles. The purpose of this strategy is to provide some commonly agreed principles, which can help the WGEA Secretariat to plan work with a long-term perspective that goes beyond the individual SAIs' chairmanship period.

The strategy also provides outlines on the topics which WGEA could cover in its future Work Plans. In order to stay agile and react to the arising environmental issues and needs, more specific topics will continue to be identified before each Work Plan period.

Although the strategy reaches up to 2030, it could be regularly updated in the context of drafting new Work Plans. The target year of the strategy, 2030, matches with the target year of the United Nations Agenda 2030. In the beginning of the strategy period, the focus will be on supporting the follow-up and review of the Agenda 2030 and the SDGs from an environmental perspective. By the end of the strategy period, the focus will shift to the preparations of the post-Agenda 2030 agenda, which INTOSAI WGEA will support from an environment perspective.



2 INTOSAI WGEA: Vision and Key Goals

Vision: For a Common Sustainable Future – Innovative Environmental Auditing

According to the vision of the INTOSAI WGEA in 2019, the Working Group aims at developing innovative approaches to the environmental auditing as well as collaboration among the Working Group members. The ultimate goal is to search a way towards a sustainable future, together with world's Supreme Audit Institutions.

Key goals:

Increase the expertise in environmental auditing globally

Enhance environmental governance with high-quality contribution and visibility

Key goals were also launched in 2019. The first goal is to increase the expertise of SAIs and SAI auditors around the world. The second goal is related to the quality ambitions of the INTOSAI WGEA work as well as to spreading the information on WGEA and SAI work, and eventually improving the environmental governance globally.

3 Guiding Principles

SUPPORT FOR BEGINNERS AND EXPERIENCED ENVIRONMENTAL AUDITORS

INTOSAI WGEA will ensure that it provides versatile support for SAIs and auditors with varying level of experience on environmental auditing. Each Work Plan will include:

- 1) At least one project with hands-on support for those SAIs and auditors that are doing their first environmental audit or otherwise need special support. This could be a global collaborative audit project, or a twinning arrangement between more experienced and beginner SAIs.

- 2) At least one project which has ambitious targets and serves the needs of more experienced SAIs and auditors. Such projects could be built around close collaboration with international organisations and experts.

Moreover, the Work Plan usually includes projects that serve all users, such as developing training materials, studies on emerging topics or exchanging peer experiences at the Assemblies.

ORGANISING WORK UNDER HUBS

To move away from individual projects towards more coherent approach, INTOSAI WGEA activities will be organized under larger thematic hubs, in order to focus work on a few carefully chosen areas, and to ensure sufficient expertise and quality of the work. There could be several types of actions taking place under each hub, but the structure would enable exchanging information among the sub-projects, and combine both the activities that provide hands-one support for beginners and more expert-driven development. The structure of the hubs could thus facilitate synergies and enhance collaboration among the projects.

The hub structure would also provide possibilities to craft joint publication including headline messages from various actions under a hub.

AUDIT COMPILATIONS FROM AN IMPROVED AUDIT DATABASE

Experience sharing and learning from peer audits is one of the cornerstones of the INTOSAI WGEA activities. For example, the Assemblies always include sessions where SAIs present each other their audit approaches.

In addition, INTOSAI WGEA aims to increase the utilization and communication of audit findings and recommendations by creating compilations of SAIs audits. A key tool is the WGEA audit database, which would be improved in order to allow for more sophisticated analysis and consolidated summaries of SAI audits.

An additional benefit of improving the quality of the audit database is that INTOSAI WGEA could start to promote SAI products also for Academia and evaluators as a valuable source of information. This would increase the visibility as well as impact of the SAI and WGEA work.

DIVERSIFICATION OF PRODUCTS

The focus of INTOSAI WGEA projects will shift from producing lengthy reports to shorter and more diverse products, including new tools such as podcasts, videos, checklists, summaries, massive online open courses, webinars and infographs as well as other visualisations. The key rationale of choosing the format of a product is based on the analysis of its usefulness to the SAI auditors, or depending on the product, or the stakeholder audience. Still, reports will continue to be key outputs.

IDENTIFICATION OF CLEAR AUDIENCES

This strategy recognizes two key audience groups of the INTOSAI WGEA. The first audience is auditors in the SAIs, but even this audience is diverse. Most of the INTOSAI WGEA participants have an auditor background and they need support in environmental matters. However, there are also auditors who have an environmental background and need more support in auditing. Generally, the WGEA aims to benefit both of these groups, for example by developing innovative audit methodologies. In addition, INTOSAI WGEA provides a platform for exchanging between difference expertises.

The second key audience is the stakeholders especially in the international organisations ranging from United Nations bodies to regional NGOs. INTOSAI WGEA has a two-way relationship with the stakeholders: on the one hand WGEA reaches out to the stakeholders in order to gain expertise, and on the other hand WGEA increasingly wishes to bring the messages of SAIs to the stakeholders.

IMPROVED KNOWLEDGE MANAGEMENT

INTOSAI WGEA was founded in 1992, and over the years, it has published over 50 reports and other materials. As the amount of information has grown, also the need for knowledge management has risen. Therefore, the WGEA will monitor the relevance of the materials based on whether the assurance is still valid, whether the documents are still relevant even if the assurance certificate would have been outdated, and archive the outdated materials.

The basic principle will be that the project reports' quality assurance will have a validity of six years, i.e. two Work Plan periods. While the official quality assurance would remain as the concern of the final reports, WGEA will also pay continuous attention to the quality of other types of products.

4 Internal and External Impact: Areas Where the INTOSAI WGEA Wants to Make a Difference

The guiding principles can be summarized in the following figure from the perspective of key audiences and new types of actions. The rows with "new type of analysis" i.e. consolidated assessments of SAI audits, and "new type of collaboration" i.e. organising actions under hubs, cross with the internal and external audiences. Finally, for SAIs and auditors, the ultimate target is better audits, whereas for the stakeholders, the ultimate target is related to better environmental governance.

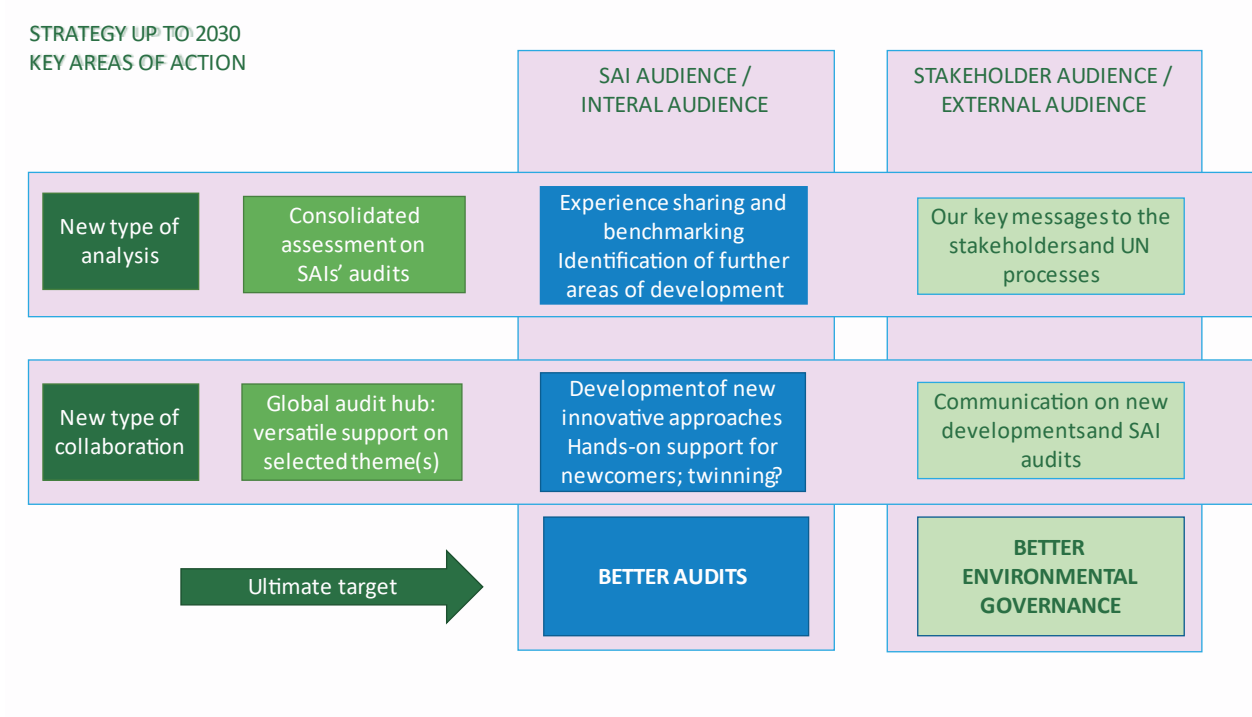


Figure 1. New actions, audiences and ultimate targets.

5 Outlines For the Topics Up to 2030

INTOSAI WGEA is committed to support the [Agenda 2030 follow-up and review process](#), with a special focus on the environmentally motivated SDG goals and targets. Without going deeper to the differences of the broadness of the targets under each SDGs, a light “gap area analysis” was made from the WGEA publications and SAIs audits.

Considering the **WGEA reports** between 2016 and 2022, a raw analysis (figure 2.) shows that certain SDGs have received slightly more attention compared to others. Whereas within the environmental SDGs, SDG 11 and 12 have been addressed most often in audits, there has been less attention to water-related SDGs 6 and 14. In addition, the biodiversity-related SDG 15 has received less attention.



Figure 2. SDGs covered by the WGEA reports in 2016-2022. The size of the SDG indicates the amount of reports related to the topic.

Yet another way to scrutinize the SDG coverage is to analyse which SDG-areas **audits by SAIs** have dealt with. Based on an analysis of the SAIs voluntary submissions to the WGEA audit database, and concentrating only to the environmental SDGs, SDG 11 received most attention, while SDG 12 and water-related SDGs (6 and 14) have been audited less.



Figure 3. SDGs covered by the SAI audits in 2019-2022 (up to May 2022) in the WGEA audit database. The size of the SDG logo indicates the amount of audits presented as number below the logo.

The Work Plan 2023-2025 intends to address particularly climate in combination with biodiversity. Taken this into account, our light “gap analysis” indicates that one outline for the Work Plan period 2026-2028 could be to set up a thematic hub on **water issues**, both water resources and protection of freshwater and marine ecosystems.

Moreover, it is important to stay alert to the topics that might fall outside the SDG framework, or any emerging topics. At the same time, also old environmental problems continue to stay on the agenda. One such topic could be **pollution and chemicals**, which is one of the three key areas that United Nations Environment Programme has identified besides biodiversity loss and climate change.

While individual SAIs can prioritize their environmental audits based on their national spending or risks on specific environmental policy areas, INTOSAI WGEA at the global level could build its work around the

recognized environmental risks at the planetary level. Moreover, INTOSAI WGEA stakeholder interviews gave some direction on such questions:

TOPIC	WGEA WORK PLAN/HUBS
Climate change and biodiversity loss as major environmental risks; should be approached together	2023-2025: Climate hub
Complex nexus areas food – water – energy, climate – land – water, waste – circular economy – health, air quality – health, biodiversity, water, food and health	2023-2025: Nexus climate and biodiversity, to be continued in 2026-2028
Green recovery in an environmentally sustainable way	2023-2025: Green Economy Hub
Planetary health/one health as a combination of human and ecosystem health	2026-2028?
Pollution and chemicals	2026-2028?
Environmentally harmful subsidies	2023-2025: Green Economy Hub
Sustainability reporting and climate disclosure	2023-2025: Sustainability reporting
System thinking	2023-2025: Nexus climate and biodiversity
Long-term approach	2026-2028?

In conclusion, some of the topics to be considered while planning the thematic hubs for the Work Plan 2026-2028 and 2029-2031 could include water protection, pollution and chemicals, planetary health, complex nexus areas as well as developing long-term approaches.

6 Annex: Strategy process and sources

- 10th online survey was sent to the INTOSAI members and it was open for answers between 9 April and 25 May 2021. The report is available on the WGEA website: [Environmental and climate audits on the rise \(wgea.org\)](https://www.wgea.org/en/Environmental-and-climate-audits-on-the-rise)
- INTOSAI WGEA Secretariat organized between 31 May and 20 August a round of stakeholder interviews to 18 global and regional organisations and think tanks.
- In the 18th Steering Committee meeting a future work session was organised to facilitate the discussion on the upcoming strategy as well as the Work Plan 2023-2025.