WGEA GUIDANCE

(non-IFPP merge of GUIDs 5200, 5201 and 5203)

Guidance on Environmental and Climate Auditing

INTOSAI WGEA, 2025

1. INTRODUCTION

This guidance pertains to conducting audit activities with an environmental perspective and serves as an overarching document developed by the INTOSAI Working Group on Environmental Auditing (WGEA). The document reflects the experiences of the Supreme Audit Institutions (SAI) and serves to assist auditors in conducting audits with an environmental focus. The guidance is accompanied by a practical handbook that provides good practices and audit examples.

Whenever we refer to "environmental audit" in this document, it encompasses the audit of various topics falling under environmental policies, such as nature and biodiversity protection, water and waste management, natural resource governance, sustainable development, and climate action. Consequently, all guidance, methodologies, and practices outlined for environmental audits might be equally applicable to audits focused on sustainable development and climate action, continuously evolving policy areas. By integrating climate action into the broader scope of environmental audits, we ensure a comprehensive approach to assessing the responses to the challenges facing our planet.

While, fundamentally, auditing environmental topics is like auditing any other policy area, the environmental issues entail some elements that require specific guidance. The objective of this guidance document is to address the key elements that are specific to environmental topics. The document seeks to enhance the quality and impact of audits in addressing environmental risks and high-impact environmental issues. Additionally, it highlights cross-cutting themes to ensure relevance and applicability across diverse contexts and environmental challenges.

The guidance covers the main audit phases (planning, execution, reporting, and follow-up) of an environmental audit. The guidance emphasizes incorporating environmental considerations into all types of audits, addressing long-term impacts, sustainability, risks and cross-sector linkages.

Target audience

- Audit teams specializing in performance, compliance, or financial audits seeking to include environmental perspectives into audits in any policy areas.
- SAIs collaborating on joint or coordinated audits on common environmental issues or implementing the international environmental agreements.

Types of audit

- Performance Audits: Assessing the efficiency, effectiveness, and economy of environmental programs and policies.
- Compliance Audits: Ensuring adherence to environmental laws, regulations, and international treaties.
- Financial Audits: Addressing environment in the context of financial reporting

Environmental audits can be designed to address financial, performance, and compliance aspects within a single process, ensuring a comprehensive evaluation of the subject matter.

In addition, the guidance supports:

- Cooperative Audits: Joint, coordinated, and parallel audits on common environmental issues.
- Auditing national implementation of International environmental agreements.

2. AUDITING THE ENVIRONMENT

Environmental audit is usually defined as a compliance, financial or performance audit that examines and assesses how responsible bodies, such as governments and public authorities, address specific environmental problems, environmental policies, or programmes. Environmental audits can target the activities of both government entities that have the environment as their main responsibility and other bodies that have an impact on the environment.

Governments can have a big impact on the environment, for example via procurement policies. In addition, environmental audit can address the mainstreaming of environmental issues across the government. Consequently, an environmental perspective can be integrated in any audit.

For instance, an audit on public health issues might reveal a clear link to environmental pollution and planetary health. Reducing pollution can significantly benefit citizens by increasing the well-being of a society and leading to considerable economic savings.

In essence, auditing environmental topics is similar to auditing any policy areas. There are, however, specific characteristics in environmental auditing:

- Environmental topics are often challenging to monetize. Assigning a monetary value to, e.g., biodiversity or clear air is difficult. However, the methods are being developed. One example in the climate policy area is the carbon markets. Despite this, actions related, for example to climate change adaptation, which aim to prevent future costs, can still be hard to measure and price. Economic valuation of ecosystem services is another discipline with various innovations but also challenges related to developing adequate metrics.
- The timespan of environmental issues tends to be long, and auditors might not be accustomed to evaluating government actions or making their own recommendations with a long-term perspective. Furthermore, long timespan makes it challenging to assess the impact of specific policies or programmes among other factors affecting development.
- Environmental risks can be specific and rapid. For example, the concept of a tipping point refers to a situation where a series of small changes leads to sudden, dramatic, radical change.
- Cross-sectoral nature of effective environmental policies. Addressing environmental problems typically requires the involvement of multiple government sectors. For example, the effectiveness of climate policies is influenced by energy, transport, and agriculture sector as well as various fiscal policy tools. In a similar way, air pollution and microplastics are not only harmful for the environment but also pose significant public health risks.
- Cross-border nature of environmental problems. Environmental issues do not respect the national borders and can have cascading impacts across borders. Therefore, effective management of environmental issues often requires cooperation with neighboring countries (e.g. protecting a border river) or global efforts (e.g. Ocean plastics, CO2 emissions or environmental Sustainable Development Goals).
- Environmental auditing can be connected to assessing sustainable development. Sustainable development, defined as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs," is a key concept in environmental audits. It involves integrating social, environmental, and economic objectives, scrutinizing issues from both national and global perspectives, and extending the timescale to consider future generations. The 2030 Agenda is a current global framework for sustainable development, which includes 17 Sustainable Development Goals, but the concept of sustainable development is older.

2.1. Performance audit of the environment

An environmental performance audit evaluates the economy, efficiency, and effectiveness —often referred to as the three 'E's— of public spending in the environmental management sector. Additionally, the environment itself has been sometimes regarded as the fourth 'E'. For general guidance on performance audit, please refer to ISSAI 300: Performance Audit Principles.

Economy means minimising the cost of resources, whether financial, human, or material, while considering factors of time and quality. In the environmental audit context, it could address for example the cost-savings created by energy-efficiency measures, or the waste of financial resources related to poor water management.

Efficiency means whether the resources have been put to optimal use: getting most from the available resources. An environmental audit example could be whether the climate policy targets have been reached in a cost-effective manner, by implementing first the cheapest actions before moving to more expensive ones.

Effectiveness concerns meeting the objectives and achieving the intended results. It is the relationship between the intended and actual results of public spending. An example in the environmental audit sphere could be whether the intended targets of water protection (e.g. good status of water) have been reached. Sometimes the audits can find that the preconditions to assess effectiveness are missing, if there for example are no strategies or implementation plans in place.

An environmental audit in the context of performance auditing may include in its scope:

- the performance of environmental projects, programmes and policies;
- the environmental impact of other sectoral programmes and policies;
- environmental management systems, environmental indicators, and environmental reporting;
- evaluations of proposed environmental policies and programmes, and fiscal policies with environmental targets,
- policy coherence of government actions from an environmental perspective; and
- addressing cross-cutting environmental issues (e.g. climate change and biodiversity loss).

2.2. Compliance audit of the environment

Compliance auditing in the context of environmental issues involves providing assurance that governmental activities are conducted in accordance with relevant environmental laws, standards and policies, both at national and international (where relevant) levels. For general guidance on Compliance Audit, please refer to the ISSAI 400: Compliance Audit Principles.

This type of audit allows Supreme Audit Institutions (SAIs) to assess whether entities are following the required regulations and guidelines. It helps governments and their agencies ensure that their activities are conducted in accordance with established environmental objectives and legal requirements. This can be, for example, wastewater treatment or air pollution standards established in law.

Compliance environmental audit can:

- promote compliance or provide increased assurance about compliance with existing and impending environmental policy and legislation;

- reduce the risks and costs associated with non-compliance with regulations;
- save costs by minimizing resource use, wasteful activities and preventing pollution; and
- identify liabilities and risks.

It is important to have an understanding of environmental laws and regulations that could lead to material misstatement in the financial statements or significantly impact an entity´s operations. While it is not expected that auditors have expertise or professional competence to determine if an entity is in compliance with the environmental laws and regulations, training, experience and knowledge of the industry can help recognize potential non-compliance issues and seek expert advice.

When planning and performing an audit, it is crucial to evaluate compliance with applicable laws and regulations, especially where non-compliance could materially affect the financial statements, or involve the expenditure of public funds. However, it is important to note that an audit cannot be expected to detect all non-compliance with laws and regulations.

2.3. Environment in the context of financial audit

Environment in the context of financial audit involves collecting audit evidence to determine whether the environmental costs, obligations, impacts and outcomes which have material effect on the entity's financial statements are presented in accordance with the applicable financial reporting and regulatory framework. For general guidance on financial audit, please refer to ISSAI 200: Financial Audit Principles and ISA250: Consideration of Laws and Regulations in an Audit of Financial Statements.

The audit of financial statements might require the auditor to consider environmental regulations as part of the audit, and in particular environmental issues and risks if they have material effect on the financial statements.

The concept of double materiality considers two dimensions to assess materiality. Financial materiality traditionally focuses on the significance of financial information for investors and stakeholders in decision-making processes.

On the other hand, impact materiality extends beyond financial considerations, encompassing broader societal and environmental impacts. Impact materiality recognises the organisation’s impact on the environment and the society (and similarly, the environmental impact on the organization), and hold greater relevance to assess the activity of public entities.

Non-financial information, such as tons of greenhouse gas emissions, cubic meters of water consumption or the proportion of eco-labelled products, can be significant. This type of information can be more difficult to understand and interpret due to the lack of generally accepted reporting principles, authoritative criteria, or its qualitative nature. Despite these challenges, non-financial information is often highly relevant for audits related to environmental issues. In addition, the development of metrics is developing fast, as the example of disclosing greenhouse gas emissions has shown.

Environment in the context of financial audit can also address risks arising from potential negative impacts of environmental issues, such as severe weather-related disasters exacerbated by climate change. These uncertainties, while unpredictable, can have significant adverse effects on societies and economies.

Another focus of environment in the context of financial audit can be environmental liabilities. For example, while an organisation's financial statements may include land assets, attention is also given to "environmental assets" - natural assets that do not provide resource inputs but offer ecosystem services such as habitat provision, flood and climate control, and other non-economic functions such as aesthetic or health benefits. There are frameworks, such as the System of Environmental-Economic Accounting that have been developed to integrate economic and environmental data to provide a more comprehensive and multipurpose view of the interrelationships between the economy and the environment.

Financial accounting systems are not designed to take into account the risks associated with climate change, biodiversity loss, or pollution. The degradation of ecosystem services, however, poses serious risks to societies and their economies and therefore potentially leading to increased costs.

2.4. Sustainability Reporting

The disclosure of environmental, sustainability, and climate information through sustainability reporting has been primarily driven by the private sector. In the public sector, Supreme Audit Institution (SAI) auditors may play a crucial role in providing assurance for these reports, either as part of financial audits or as a separate exercise.

The International Standard on Sustainability Assurance (ISSA) 5000 is a comprehensive standard developed by the International Auditing and Assurance Standards Board (IAASB). It provides general requirements for conducting sustainability assurance engagements. This standard is applicable across various sustainability topics and frameworks and can be used by both professional accountants and non-accountant assurance practitioners. It aims to ensure the reliability and transparency of sustainability reports, making it adaptable to different regional regulatory requirements and suitable for organizations of all sizes.

2.5. Audit of International Accords

Given the nature of environmental audits, cooperation between auditors in two or more countries may be beneficial. Coordinated audits of specific matters can be fruitful approaches, as environmental problems are often cross-border in nature. Additionally, many international agreements to which governments are signatory parties can form a useful framework for a common audit approach and a common basis for formulating audit criteria.

This approach aligns with the guidelines provided in GUID 9000, which emphasizes the importance of cooperative audits to address global challenges effectively. While GUID 9000 is not specific to environmental audits, it can be particularly useful in this context, offering a structured approach to addressing transboundary environmental issues and leveraging international agreements for a unified audit framework. International environmental accords are agreements between countries designated to address global environmental challenges such as climate change, biodiversity loss, and pollution. These accords set forth commitments and obligations for the participating nations to implement measures that protect and preserve the environment.

Multilateral environmental agreements (MEA) are global accords, such as the Paris Agreement on Climate Change or Kunming-Montreal Global Biodiversity Framework. Furthermore, there are regional agreements, such as those for regional seas and bilateral agreements between two countries to address specific environmental issues.

Auditing international environmental accords involves evaluating whether countries are meeting their commitments and effectively implementing the required policies and measures. In addition, these audits foster cooperation between the SAIs and benefit from the transboundary nature of international agreements

Key specificities include:

- International environmental accords can provide a common audit framework and source of audit criteria.
- Audits assess compliance with the accord's obligations and the effectiveness of implementation.
- SAIs may collaborate to reduce operational costs and enhance the audit's effectiveness.
- It might be necessary to handle findings with appropriate sensitivity due to the international implications.
- Concerning regional conventions, audits often involve countries within certain geographic perimeters affected by the accord.

Despite these specificities, the audit process itself follows the standard steps of any environmental audit, including planning, implementation, reporting, and evaluation.

3. PLANNING ENVIRONMENTAL AUDITS

ISSAI 100 requires that auditors when planning an audit need to apply the following principles:

- establish the terms of the audit clearly;
- obtain an understanding of the nature of the entity / programme to be audited;
- conduct a risk assessment or problem analysis and revise this as necessary in response to the audit findings;
- identify and assess the risk of fraud relevant to the audit objectives; and
- develop an audit plan to ensure that the audit is conducted in an effective and efficient manner

All of these elements require understanding of the specific nature of the environmental issue that a policy or program is targeting. Moreover, among these principles, the analysis of risks has specific elements unique to environmental auditing. Given the complexity of environmental issues, SAIs can leverage innovative methods and techniques developed in other disciplines in order to plan and carry out high-quality audits.

3.1. Obtaining Knowledge of Environmental Matters

In all audits, it is essential to have sufficient knowledge of the subject matter, and the significant risks involved to identify and understand matters that may significantly impact the audit process and the audit report.

However, given the specialized nature of environmental audits, acquiring specific environmental knowledge is necessary. It is important to understand the main purpose of the audited policy or programme, the field or sector in which the entity operates, and identify any material environmental risks.

When expertise in a particular environmental field is lacking, external experts' assistance should be sought. This can be achieved through expert panels, focus groups, or by consulting independent expert(s) for their assessment. The nature and quality of the data, opinions, and judgements

obtained from these parties need to be appropriately assessed by the auditor for their evidential value to avoid biased assessments.

If the entity has an internal auditing function that examines environmental aspects of its operations, the auditor should consider using that work if it can be relied upon. In some cases, environmental experts may have contributed to the information reported in the financial statements. For example, they may have assessed the level of contamination and its extent or evaluated different approaches for restoring a site. In such cases, the auditor should consider the impact of the expert's work on the financial statements and the professional competence and objectivity of the environmental expert.

Effectively requesting and understanding expert advice requires, nonetheless, a fundamental understanding of the relevant environmental subject matter. This ensures that the audit team can accurately frame their questions and fully comprehend the expert's contributions.

3.2. Selecting Environmental Audit Topics

When choosing audit topics, it is useful to scan the government policies and map the risks from the perspective of environmental performance. This risk-based approach helps identify audit topics with the most significant environmental, social and economic risks, ensuring focus on the most impactful issues.

Since environmental risks extend across multiple policy areas and organizations, auditors should assess their direct or indirect impact on the environment. This includes evaluating both positive externalities, such as the many benefits of urban green spaces, and negative externalities, such as pollution or resource depletion caused by economic activity.

Timing is crucial in maximizing the effectiveness of an environmental audit, as any other audit. The planning process must consider the potential impact of the report on upcoming legislation or strategic documents and take political agendas into account. Aligning the audit timeline with legislative cycles ensures findings are delivered at the most opportune moments, increasing their influence on policy decisions and regulatory improvements.

3.3. Risk Assessment

During the planning phase of an environmental audit, risk assessment aims to ensure that the audit identifies and prioritizes the most significant environmental risks, ensuring the audit delivers maximum value.

These risks are defined by the probability that an activity will lead to environmental damage along with its potential economic, social and environmental consequences. In particular, environmental risks often have long-term impacts that require careful consideration.

3.3.1. Risk Assessment in Performance audit

When planning an audit of an environmental policy or programme, a SAI should consider the performance of an environmental policy or program and potential risks from the perspective of economy, efficiency, and effectiveness. The audit will examine specific issues related to the 3Es, or a combination of them, based on the significant environmental risks being addressed, as well as their materiality, relevance and auditability.

In public auditing, environmental risks often stem from public authorities' efforts to identify and reduce negative consequences through environmental management actions and policies. The concern is

that these actions may be insufficient, failing to deliver an environmental policy or programme in an economical, efficient, or effective manner. The severity of these risks is assessed based on their potential negative economic, social and environmental impact.

Environmental risk assessment should derive from the knowledge acquired of the audit area and guide the formulation of audit questions and scope. When assessing the nature and likelihood of the potential environmental effects, it is important to consider governments' responsibilities and how environmental policy instruments influence these potential effects. The effectiveness of these instruments plays a crucial role in determining the likelihood of the potential environmental effects occurring.

Common challenges in using risk assessments include the availability and reliability of environmental data and indicators. Environmental data often comes from multiple sources, using different methodologies, units of measurement, and levels of precision. Additionally, environmental conditions can change due to seasonal variations, regulatory updates, or unforeseen environmental events, making it difficult to establish reliable baselines and trends. The absence of quality data—or any data at all—can itself be an audit finding, in addition to being a frequent challenge in most audits.

When high-quality data is available, using key visual aids like maps and graphs can enhance understanding and help identify gaps more effectively.

3.3.2. Risk Assessment in Compliance and Financial Audit

Once sufficient knowledge of the business has been acquired, the standard procedure is to assess the risk of compliance with relevant regulations and the risk of material misstatement in the financial statements. In the context of environmental auditing, this includes the risk of non-compliance or misstatement related to environmental matters.

Examples of such risks include:

- costs arising from non-compliance with legislation;
- impact of non-compliance with environmental laws and regulations;
- significant economic or regulatory changes affecting the operations of a particular public entity;
- environmental/climate litigation liabilities and costs;
- non-compliance with international accords;
- greenwashing financial statements; and
- insurance costs.

The audited entity can adopt various approaches to manage environmental matters. Small entities or those with low exposure to environmental risk may integrate environmental control systems into their regular internal control systems. Entities with high exposure to environmental risk may design and operate a separate internal control sub-system, for example an environmental management system (EMS).

It is also crucial to understand the control environment for environmental matters. This includes examining the governing body's and management's attitude, awareness, and actions toward internal control.

If there is a risk of non-compliance with regulations or of material misstatement in the financial statements, specific procedures must be designed and performed to address this risk. This ensures that all potential environmental risks are adequately managed and reported.

3.4. Designing environmental audits

When designing the audit, it is essential to apply audit procedures that enable gathering sufficient and appropriate audit evidence. This requires thorough consideration of the audit questions, audit criteria, audit methodology, and the processes for collection and analysis of evidence. Given the complexity of environmental issues, auditors must tailor their approach to address specific environmental risks, regulatory frameworks, and governance structures.

The design of an environmental audit should integrate multiple dimensions, including examination of the economic, social, and environmental implications of policies and programs, ensuring that the audit framework aligns with the broader sustainability objectives and governmental strategies.

While different types of audits are recognised, they do not necessarily have to be carried out separately. A compliance audit, in particular, could form part of a performance audit focused on environmental issues.

One of the key challenges in environmental governance is the presence of market failures. The costs associated with environmental degradation are often not fully reflected in market transactions, leading to negative externalities such as pollution, resource depletion, and biodiversity loss. To mitigate these effects, governments have implemented various policy instruments, including environmental taxes, charges and subsidies, as well as cap-and-trade schemes, such as those targeting carbon dioxide emissions.

Given these policy mechanisms, auditors play a critical role in assessing their effectiveness, efficiency, and compliance with various standards, including legislation and international agreements. Auditing environmental policies and financial instruments provides valuable insights into whether these measures achieve their intended goals, whether they are properly implemented, and whether public funds are used efficiently. Through a well-structured audit design, SAIs can contribute to improved environmental governance, accountability, and policy effectiveness.

3.5. Audit Criteria for Environmental Audits

In the planning of an environmental audit, it is essential to develop relevant, complete, understandable, and reliable audit criteria, against which the conclusions will be drawn.

In **environmental performance audit**, the criteria can be qualitative or quantitative and should define the criteria against which the audited entity will be assessed. The criteria may be general or specific, focusing on:

- What should be, according to laws, regulations, or objectives;
- What is expected, based on sound principles, scientific knowledge, and best practices; or
- What could be, given better conditions.

The purpose of the criteria for an **environmental compliance audit** is to determine whether an entity has conducted its environmental activities in compliance with applicable obligations. In this context, “obligation” refers to any requirement the audited entity must adhere to, whether it is a direct legal obligation or a duty to comply with the policies set by a higher executive authority.

For the **environmental aspects of a financial audit**, the criteria serve to determine whether the financial reporting framework is acceptable. They help establish whether the reporting entity has appropriately recognized, valued, and reported environmental costs, liabilities (including contingent liabilities), and assets.

The audit criteria will vary from one environmental audit to another, and the choice is normally relatively open and formulated by the auditor.

The criteria used to assess the subject matter should be agreed with the auditee and clearly identified in the audit report. In environmental audits, the criteria may vary significantly from one audit to another. Therefore, it is crucial to clearly specify the criteria in the report to ensure that users understand the basis for the audit work and the conclusions drawn.

3.5.1. Sources of Audit Criteria

Authoritative sources could, therefore, include:

- National laws - Acts of the legislature and any regulations, rules, orders etc. made under an Act and having the force of law.
- Supranational laws - such as legislation enacted by the European Union.
- International agreements - such as treaties with other jurisdictions and United Nations Conventions, such as Paris Agreement under the UNFCCC.
- Mandatory standards issued by an authoritative standard setting body, standards issued by some other recognised body and international standards issued by a recognised body.
- Strategic documents
- Contracts
- Policy directives
- Programmes adopted by the audited entity, including specific targets or requirements set by the relevant authorities
- Environmental principles, such as the precautionary principle, prevention principle, and polluter-pays principle.

If the entity has adopted specific measures like Environmental Impact Assessments, Strategic Environmental Assessments, Life Cycle Assessments, or environmental performance indicators, they should be reviewed to ensure that they are reasonable and complete. Generally accepted criteria can also be obtained from professional associations, recognised bodies of experts, and academic literature.

If criteria are not available from these sources, the auditor can focus on performance achieved in comparable organisations, best practices determined through benchmarking or consultation, or criteria developed by the auditor through an analysis of activities. Benchmarking can also be conducted on peer institutions' audits to establish relevant criteria. A good source of audits is the INTOSAI WGEA audit database.

4. CONDUCTING AN ENVIRONMENTAL AUDIT

The data needed to formulate audit findings are often collected from various sources. Performance audits can include document analysis, literature reviews, statistical analysis and interviews. Auditors can also conduct their own observations as part of the fieldwork. Environmental auditing is typically a field where SAIs can experiment with new and innovative technologies, such as satellite analysis, geographic information systems (GIS), the use of drones, and geo-tagging, to name few. Moreover,

engaging with citizens, for example via citizen surveys or citizen participatory auditing, could be a beneficial approach as people often care about their environment and are experts in local environmental matters.

Concerning data, such as greenhouse gas emissions or water quality assessments, auditors tend to rely on governments databases. Any conclusions drawn from databases are only as reliable as the quality of the information itself. The audited entity has the primary responsibility for ensuring that it has information management systems and quality controls in place to collect data on its operations and performance.

Audits can detect flaws in the information systems used to track environmental compliance. It is therefore essential to understand and, if possible, to establish the reliability of the data used for testing compliance. A SAI can disclose in their reports the extent to which the databases' accuracy has been independently verified. In this case, the flawed information system could itself become a subject of the audit. The lack of quality and completeness of data on environmental conditions, such as pollutant levels of water bodies or trends in fish populations, may be problematic.

While gathering data on environmental conditions is the responsibility of the audited entity, the SAI may still need this information to understand the extent of the problem and the effectiveness of measures to control it. Incomplete or poor-quality data, however, does not prevent the auditor from providing a useful analysis and information.

5. REPORTING AND FOLLOW-UP

The versatile communication to various groups will increase the visibility and interest in the audit results, thereby strengthening the impact of the audit. Additionally, effective communication provides a well-considered opinion for public discussions, which is crucial for countering the frequent disputes and misinformation surrounding environmental issues. Therefore, incorporating the independent assessment of the SAI into these discussions is essential.

Reporting and communicating the audit's results is critical to maximising the audit's impact. There is a tendency for shorter and more visual reporting, which can enhance the effectiveness of audits. Environmental audits often benefit from the abundance of visually appealing materials, such photographs and maps. However, it is important that these materials are of high quality and adhere to methodological scrutiny.

Audit results should be made public and communicated through appropriate media channels. The audience includes parliaments, responsible ministries and agencies, researchers, NGOs as well as general public.

Environmental audits often include recommendations with long-term targets. When entities are aware that follow-up audits will take place, they are more likely to implement audit recommendations. However, there is a challenge in seeing the results of environmental audits in the short term due to the extended timespan required for significant changes to take effect.

Short-term recommendations typically focus on immediate actions that entities can take to address compliance issues, improve data collection, or enhance monitoring systems. These may include ensuring proper implementation of protected area regulations, improving environmental data reporting or increasing staff training. Medium-term recommendations, on the other hand, often

involve structural or policy-related changes, such as improving disaster risk reduction strategies, enhancing climate adaptation plans or developing national strategies for plastic waste reduction.

While short- and medium-term recommendations help lay the groundwork for improvements, the true impact of environmental audits is often long-term. Significant environmental changes, such as pollution reduction, ecosystem restoration, or climate adaptation measures, require sustained efforts over years or even decades. As a result, auditors and stakeholders must recognize that meaningful environmental progress often unfolds gradually and depends on continuous monitoring and policy commitment.