



INTOSAI
Working Group
on Environmental
Auditing

Meeting Minutes of the 21st INTOSAI WGGEA Assembly

WITH A SPECIAL FOCUS ON BUSINESS MEETING 6 JULY
2022



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1 Monday, 4 July 2022

RAISING RESILIENCE

The first day of the 21st INTOSAI WGEA Assembly was dedicated to resilience and climate change adaptations. To read about the first day of the Assembly, please see the Seminar Summary on Raising Resilience here: [Seminar Summaries & Practice Sharing Materials \(environmental-auditing.org\)](https://www.environmental-auditing.org/seminar-summaries-practice-sharing-materials).

All meeting materials from the 21st INTOSAI WGEA Assembly can be found here: [The 21st INTOSAI WGEA Assembly Materials - OneDrive \(sharepoint.com\)](https://www.environmental-auditing.org/the-21st-intosai-wgea-assembly-materials-one-drive).

2 Tuesday, 5 July 2022

The second day of the Assembly was dedicated to the thematic topics of climate finance, plastic waste, sustainable transport, as well as policy coherence and multi-stakeholder engagement. These were of the INTOSAI WGEA Work Plan for 2020-2022. Find the finalised reports here: [WGEA - Working Group on Environmental Auditing \(environmental-auditing.org\)](https://www.environmental-auditing.org/wgea-working-group-on-environmental-auditing).

WORK PACKAGES OVERVIEW:

WORK PACKAGE 1: Assessment of the WGEA Products and Planning for the Future

WORK PACKAGE 2: Responsible Consumption and Production - Focus on Plastic Waste

WORK PACKAGE 3: WGEA Focus Area: Climate Finance

WORK PACKAGE 4: SDG 11 - Sustainable Cities and Communities - Focus on Transport

WORK PACKAGE 5: Increasing Understanding of Environmental SDGs

WORK PACKAGE 6: Experience Sharing Capacity Building

WORK PACKAGE 7: Effective Communication and Stakeholder Relations

CLIMATE FINANCE

The session on climate finance focused on funding mechanisms, challenges, and audit approaches. First presentation was from SAI Thailand on climate change from the irrigation perspective, shifted from the first day to the second day. Then the session continued with a presentation of the World Bank. Regional Director Mohammed Nadir said that the World Bank, as a biggest climate financier, provides 25 billion dollars

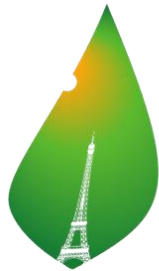
annually to climate and it has stopped to invest in upstream oil and gas, and supporting shift away from the coal. He recognised the key role that SAIs have in the field.

INTOSAI-Donor Cooperation has a Working Group on Climate Change which seeks to scale up the support for SAIs, to help addressing climate change. Cooperation with INTOSAI WGEA ensures that there will not be any duplication of efforts. Possible approaches include auditing donor-financed projects or monitoring the Paris Agreement finance mobilization goal. SAI USA provided a summary of the WGEA Work Package on climate finance. It was followed by project examples of climate finance from the Maldives, including public and private sector models. Finally, there was an example of the electricity production in the Maldives. Whereas currently diesel is the main source of electricity, and it is all imported to the Maldives, the target is to increase heavily the share of renewable energy sources.

SUSTAINABLE TRANSPORT

This session aimed to raise the awareness of the SAI community about the importance of promoting sustainable transport to achieve SDGs and Paris Agreement through audit. This session was chaired by SAI Thailand.

Yeonju Jeong from UNEP Sustainability Mobility Unit framed sustainable transport in the context of the SDG 7 on clean energy and Global Fuel Economy Initiative. She stressed the need for global cooperation, especially as the volume of transport is increasing in non-OECD countries and the emissions are set more than double with current policies. Then we heard a presentation on the sustainable transport in China and a model shift taking place in China, followed by a presentation on sustainable transport policies and strategies in the Maldives. Transport sector with 20% of the emissions currently is the fastest growing source of emissions in the Maldives.



PARIS2015
UN CLIMATE CHANGE CONFERENCE
COP21·CMP11

TARGETS

Maldives intends to reduce its
emission by 24% by 2030 (Business
as Usual BAU)

Maldives also aspires to achieve
net zero by 2030
depending on the international
support received

The session continued with presentation of WGEA Work Package 4 on Auditing Sustainable Transport, presented by SAI Indonesia. It was followed by audit examples, including an ASOSAI WGEA cooperative audit on new energy vehicles presented by SAI China, and audit cases from SAIs of Indonesia and Thailand.

PLASTIC WASTE

The session on plastic waste had a special focus on the Indian Ocean. In this session we heard first Eva Duer from the UNEP presenting the InforMEA, the online home of the Multilateral Environmental Agreements (MEA). She presented the portal where information can be found per MEA as well as country. There are also online courses available for self-paced learning.

After her Elisa Tonda presented the UNEP work on plastic waste and especially the resolution on plastic pollution “End plastic pollution: Towards an internationally binding instrument” and preparations of a MEA on the topic. The international legally binding convention would address the whole life cycle of plastic and include action on marine litter.

Plastic Pollution resolution in a nutshell

Develop an international legally binding instrument on **plastic pollution** addressing the **full life cycle of plastic**

UNEP to convene an **ad hoc open-ended working group (OEWG)** in May / June 2022 to prepare for the work of the INC

Convene an **intergovernmental negotiating committee (INC)**:

- Starting work during the second half of 2022
- Convene a multi-stakeholder forum at INC-1 to exchange information
- Completing its work by the end of 2024
- *(an INC is the process to generate an international legal instrument)*

Convene a **diplomatic conference of plenipotentiaries** upon completion of negotiations to adopt the instrument and open it for signature



We also heard two presentations from the Maldives. First Mariyam Samha from the Ministry of Environment focused on single-used plastic, which is managed by a phase-out plan for 2020-2023. Besides legal instruments, there are market-based instrument, business facilitation, strengthening data, extended producer responsibility, providing sustainable alternatives, and education and awareness rising. Second, Shaahina Ali, civil society activist with diving background talked about Parley, an organisation which has intercepted 1,7 million kg of plastic waste. Focus is on material design, bringing creative people together and educating them on the oceans. Plastic can be seen as a design failure. A short-term objective of the Parley is to end using new virgin plastic, and the long-term objective to reinvent plastic. Recycling is not a solution, instead purpose is the new luxury.

Finally, there was a short presentation on Work Package 2 on Plastic Waste from SAI India.



POLICY COHERENCE

Session on Policy coherence and multistakeholder engagement was led by SAI Canada. The session started with SAI Canada explaining the INTOSAI and WGEA engagement with the UN Sustainable Development Goals (SDG). First SAI Canada presented the WGEA paper on policy coherence and multi-stakeholder engagement which includes tools and methods to assess those topics, and a shorter WGEA paper summarising the other four WGEA Work Packages. SAI Canada also presented their approach to the SDGs, where all audits are expected to consider the SDGs.

This was followed by SAI Thailand's presentation on their model on approaching the SDGs, which started with research on SDG audit, went on with engaging with stakeholders in academia, and engaging with other SAIs in the ASOSAI region. The commentary for the session was provided by Anna Piccini from the OECD. She presented their work on policy coherence for sustainable development and the self-assessment tool.



Kimberley Leach presenting SAI Canadas work on SDGs.

3 Wednesday, 6 July 2022

BUSINESS MEETING AND WGEA ANNIVERSARY CELEBRATION

The third day of the 21st Assembly took place on Wednesday 6 July 2022 in hybrid format, and it was dedicated to the INTOSAI WGEA Business Meeting and celebrating the 30th Anniversary of the INTOSAI WGEA.

3.1 09:00-10:30 INTOSAI WGEA Business Meeting

The first session of the first day was dedicated to overviewing Work package 1 and 7, having a brief overview of regional WGEA's and finally to introduce the training programs: MOOC and iCED courses.

WORK PACKAGE 1

SAI Canada presented Work Package 1 – WGEA products, which had the vision: no product should be left behind. In addition, the plan was to keep the future of INTOSAI WGEA relevant, innovative, and inspiring. The target of Work Package 1 was threefold:

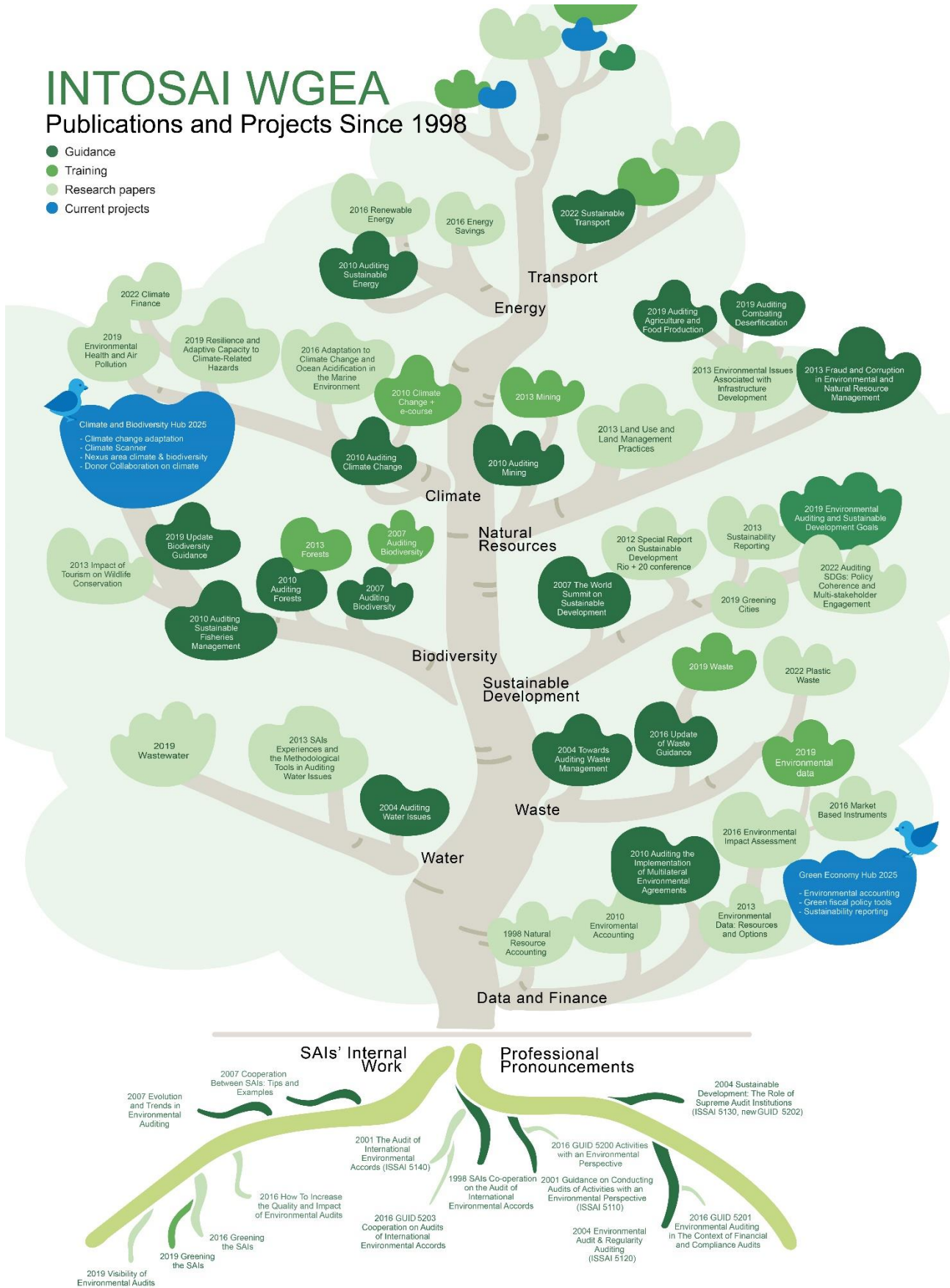
- 1) To analyse past WGEA products
- 2) To plan for the future
- 3) To update the GUID (INTOSAI Guidance).

The WGEA has published several publications between 1998-2022 as demonstrated in the INTOSAI WGEA-Tree:



INTOSAI WGEA Publications and Projects Since 1998

- Guidance
- Training
- Research papers
- Current projects



One of the additional goals was to update the WGEA website to make it clear which publication is current, relevant or needs to be archived. These three categories were updated accordingly.

- 1) Current: publications that have assurance certificates, are still valid, and have been published between the current and the past work plans.
- 2) Relevant: publication where assurance certificates are no longer valid or go beyond the two previous work plans.
- 3) Archived: publications that are more than 15 years old but remain online for information purposes.

The WGEA also acquires assurance certificates in its reports: the 2019 publications had timelines for guidance of 10 years and research papers for six years. In the current work plan quality assurance has been provided for four publications dealing with plastic waste, climate finance, sustainable transport, and SDGs. These publications will have quality assurance certificates for a six-year period and then they will be put in the current category.

The INTOSAI surveys from 2021 show that 78 % SAIs use WGEA products and some of their best products that they like are meetings, the website, and guidance. The WGEA Member Survey from 2020 showed that there's some key topics in the past that are still relevant in the future, and which WGEA materials are most useful. Sustainable development and waste remain key topics, and climate change is increasing and entrenched. Besides reports a bigger online presence would be important as well. The WGEA Global Survey of 2021 shows that climate change was the number one for SAIs, and between 2021 and 2023 climate change adaptation is a top audit topic.

Climate change adaptation number one audit topic in 2021-2023

Top ten audit topics in 2021-2023	Number of SAIs
Climate change adaptation	28
Protected areas and natural parks	24
Forestry and timber resources	23
Agriculture	23
Drinking water: quality and supply	21
Climate change mitigation	21
Municipal, solid and non-hazardous waste	19
Municipal hazardous waste	19
Environmental taxes, charges, fees, levies, deposit-refund systems	19
Circular economy	19

MOOC

SAI Estonia presented the MOOCs (Massive Open Online Courses) that SAI Estonia has been carrying out since 2016. These MOOCs are free and open for everyone at any time and any pace. But there is usually once a year a dedicated 4-week period of the course with the final test, after which the certificate is awarded by the University of Tartu. There are 4 MOOCs: introductory course on environmental auditing in the public sector, auditing sustainability impacts of infrastructure, auditing water issues and auditing waste management. The first two were updated during the INTOSAI WGEA 2022-2022 working period. All are welcomed and invited to join these courses. All the courses have quality assurance rewards by the University of Tartu (2019, 2022).

ICED

SAI India then presented the iCED (International Centre for Environmental Audit and Sustainable Development) with training programs and webinars for the last seven years. These programs have been very popular with international auditors. The advantage of all these training programs is that it combines classroom training as well as field visits. During Covid-19 the programs were also offered in an online format. All are welcomed and invited to join these courses. Find more here: [iCED \(cag.gov.in\)](https://www.cag.gov.in/iced)



WORK PACKAGE 7

Then the WGEA Secretariat presented Work Package 7 on Communications and Stakeholder relations. Work Package 7 had three goals to:

- 1) Increase the visibility of the WGEA
- 2) Increase the communication within the Steering Committee and the WGEA
- 3) Develop external communications.

The WGEA carried out in 2020 a stakeholder analysis. In 2021, eighteen interviews were held with different stakeholders, and based on them, we were able to insights on what were the upcoming emerging topics,



and they also helped us to identify where auditors could have the most impact. And these interviews also helped to build the upcoming work plan.

In addition, the WGEA has published some new products:

- 1) Seminar Summaries that are quick publications that come after major events [Seminar Summaries & Practice Sharing Materials \(wgea.org\)](#)
- 2) Bulletins for:
 - a. COP26 <https://wgea.org/media/117569/wgea-cop26-bulletin.pdf>
 - b. UNEP +50 <https://wgea.org/media/117696/unep-bulletin-final-25-may-2022.pdf>
 - c. HLPF <https://wgea.org/media/117746/intosai-wgea-and-sai-action-on-sdgs-14-and-15-final-final.pdf>
- 3) Videos
- 4) Blog series [WGEA - Working Group on Environmental Auditing](#)

Moreover, WGEA continued to publish Greenlines Newsletter which is the responsibility of SAI USA: [WGEA - Working Group on Environmental Auditing](#)

We heard also updates from WGEA regions.

AFROSAI

SAI Nigeria presented the recent work of the AFROSAI WGEA: a plan to do cooperative audits of the Nile and the Niger rivers, but because of some challenges and differences within the Nile, it was not possible to go ahead with the cooperative audits of the Nile River. Currently there is a cooperative audit of the Niger river ongoing. In order to go ahead with this cooperative audit, initially there was a training session to prepare the minds of the member SAIs to get familiar with the plans of the Working Group and to have them indicate interest in the cooperative audit. After an initial virtual meeting an invitation letters were sent to member SAIs.



Abbey Oweziarerebo presenting AFROSAI WGEA activities.

ARABOSAI

SAI Tunisia presented the recent activities of ARABOSAI. In order to support SAI members of the Arab region, the ARABOSAI Executive Council approved in 2019 extending the scope of the environmental auditing committee to include sustainable development goals auditing and reconsidering the designation of the Environmental Auditing Committee to SDGs Auditing Committee. The SDGs Auditing Committee organized several training sessions held to introduce SDGs and the role of SAIs in auditing SDGs' implementation. Also, it organized forums and seminar both in regional and international level, which are devoted to discussion SDGs issues, for example such as the Arab Forum for Sustainable Development for the year 2022. The ARABOSAI published during 2022 several articles and research papers including environmental auditing, follow-up on sustainable development indicators related to environmental dimension in the Arab region until 2020, Virtual Water between hope and reality, and research paper on the review of VNR within the framework of auditing the SDGs' implementation.

ARABOSAI published a report highlighting the conclusions and recommendations about assessing the preparedness of the Arab governments to achieve sustainable development goals. A regional cooperative audit on solid waste management and recycling was designed and implemented by the SAIs of Kuwait, Sudan, Palestine and Oman. It aimed to assess the performance of their respective stakeholder in that field. On the hand, three SAIs from the Arab region participated in the first meeting held on April 20, 2022, to plan the global cooperative audit on climate change adaptation, organized by the INTOSAI WGEA, and in cooperation with the IDI. In sharing experiences, the SDGs' Auditing Committee shared an audit plan of SDG 7 done by the SAI of Libya and shared the experiences of three Arab SAIs in the audit process of the SDGs and the impact of COVID-19.



Hannachi Marouene presenting ARABOSAI activities.

ASOSAI

SAI China presented the recent activities of ASOSAI. ASOSAI WGEA has 33 full members and one observer. ASOSAI WGEA has completed the following tasks scheduled in our 2020 - 2023 Work Plan. First, holding a seminar on environmental auditing and the 8th Working Meeting of the ASOSAI WGEA online. In this seminar, the first Green Vision Award was presented to SAI Thailand and ASOSAI WGEA's new logo was unveiled.

Second, implementing cooperative audit in cooperative research projects. At the end of 2020, the ASOSAI WGEA carried out two cooperative audits on water resource management in the Mekong River basin and sustainable transport and one cooperative research on green finance. The cooperative audit on water resource management in the Mekong River basin participated by SAI Vietnam, Myanmar and Thailand, completed in February this year. The cooperative audit on sustainable transport led by SAI Pakistan and China, and participated by SAI Indonesia, Malaysia, Myanmar, Thailand and Sri Lanka, has received support from three SAIs, and the product is scheduled to complete by the end 2022. The cooperative research on green finance lead by SAI Thailand and participated by SAI India, Indonesia, Sri Lanka and Vietnam, is in the progress as scheduled.

Third, engaging with the INTOSAI WGEA. Earlier this year, SAI Indonesia, China and Thailand as the co-leaders of Work Package 4, Sustainable Transport, have submitted the final product of this package, Auditing Sustainable Transport Guidance for Supreme Audit Institutions, to the Secretariat of the INTOSAI WGEA, and after several rounds of comments and revises, the guidance is projected to published.

Fourth, conducting a survey. To strengthen member SAIs' capacity in environmental auditing, the ASOSAI WGEA is planning to hold the third online in 2022 to ensure an effective and targeted training. The Secretariat a survey at the end of 2021 to solicit member SAIs' opinions on the subject and form. In this January, we adopted carbon emission reduction as the training subject for this year based on the feedback opinions, and we are going to hold the training in the second half of this year.

Fifth, promoting knowledge sharing of environmental auditing within the ASOSAI community. As the chair of the ASOSAI WGEA, the NAO China attended several virtual seminars on environmental auditing within the INTOSAI community, such as the meeting of the heads of BRIC SAIs and COP26 seminar of the INTOSAI WGEA to give its role as a communication and shared the experience and practices of the ASOSAI WGEA in this meeting.



OLACEFS COMTEMA

SAI Brazil presented the recent work of OLACEFS such as the Coordinated Audits of Protected Areas with 17 countries including Portugal and Spain. The novelty now is that there is one new edition being conducted under the Organization of Supreme Audit Institutions of the Community of Portuguese Language Countries (OISC-CPLP), from Africa and Asia, and consolidation and communication of results are expected for next year. One focus is institutional alliance. Partnerships is one keyword in COMTEMA work. COMTEMA will also take part of the side event on the High-level political forum the next week, discussing SDGs 14 and 15. There have also been webinars together with Transparency International, U.S. GAO and the United Nations Environment Programme (UNEP) and the International Union for Conservation of Nature (IUCN). On the capacity building corner, SAI Brazil mentioned two publications expected for second semester of 2022 (practical methodological guides for the DFOG Analysis and the Indimapa tool for assessing protected areas) and the SDGs task force coordinated by SAI Chile.



SAI Chile presented their most recent experience with a coordinated audit within the framework of the organization of the Latin American and Caribbean Supreme Audit Institutions. Last year, Chile had the opportunity as lead auditor to coordinate an audit on mining environmental liabilities in Latin America and the Caribbean. This was a very interesting exercise but given the fact that this is a regional transversal program that involves at the same time different specific situations in each of the countries, the first step to do this coordinated audit was to find common definitions about basically what we will understand Mining Environmental Liabilities (MEL) but also about how we will assess each of the countries regarding this management of MELs.

The main result we had from the coordinated audit was that in general, in the region, there's a lack of regulatory definitions, but also a lack of registries or inventories that allow risk reassessment of each MEL. The main outcome of this coordinated audit is an instrument that allows to see at the same time the general scenario of Latin America and the Caribbean in the comprehensive management of MEL, but also what we have called the genome of the region. And that shows these specific gaps of each country for each of the indicators that were evaluated to assess the gaps related to the comprehensive management.

The purpose of the audit was to assess whether the 14 participating countries and subnational units have governance structures and management mechanisms in place to implement actions for the comprehensive management of MELs.



Audit Objective

PASAI

SAI New Zealand then presented the recent activities of PASAI. The PASAI regional working group has been operating for many years and covers the audit offices in the Pacific Ocean as well as Australia, New Zealand and Papua-New Guinea. PASAI WGEA had a very successful online training event last year with support from the WGEA Secretariat with some excellent videos to introduce participants to environmental auditing and SDGs. There were 58 participants from 15 SAIs in this training and has very good discussions about important environmental audit issues for the region. The online training also encouraged some SAIs to start some environmental audits. For example, the SAI of Federated States of Micronesia is currently auditing whether the ban on the import of single-use plastic items is being properly implemented, and the SAI Samoa is planning to look at the policy and legislative framework in place for environmental protection and sustainable development in Samoa and its effective implementation.

In New Zealand, climate change is an increasing area of focus. The government is getting serious about reducing emissions to meet international commitments and has adopted a formal emissions reduction plan with carbon budgets to reduce emissions over five-year periods in all sectors of the economy. SAI New Zealand is working through the audit implications of new climate reporting requirements and what it means for the office. There is also some work in the local government sector, looking at what climate-related actions New Zealand's 78 local governments are taking. SAI plans to do a more in-depth performance audit on local government climate actions in the year ahead. In terms of the future for the PASAI regional working group, there is a hope to have a face-to-face meeting next year, possibly with the focus on climate change adaptation. The WGEA and IDI collaboration on climate change adaptation would be a good opportunity for some PASAI members to resume their environmental audit activities and we look forward to finding more about it.

EUROSAI

SAI Estonia briefly presented the activities of EUROSAI WGEA. All meeting during the pandemic were held online. In autumn 2021, there was a very interesting online seminar on green transition, because in Europe there is the Green Deal of the European Union, according to which we really must make a transition in our economy in relation to environment. In May there was an online seminar on water supply and its quality in the aspect of the climate change, so there were similar discussions as we had two days ago here on floods and draughts and all the water quality issues. It might be surprising that in Europe where we do have pretty good sewage management and water supply systems, there are still problems as well. The next EUROSAI WGEA Annual Meeting will be held as an hybrid meeting at the end of November 2022.

ADOPTION OF THE FINALISED WORK PACKAGE REPORTS

The meeting proceeded into the adoption phase of our reports. The assurance level of the reports is three, meaning it's working group level assurance where the requirement is that the reports are available for members for comments for at least a month before their adoption, and that period was in April, May.

Secretary General inquired whether the Assembly is ready to adopt the reports from 2020 - 2022 on plastic waste, climate finance, sustainable transport as well as the SDGs' policy coherence, multi-stakeholder engagement report. There were no objections from the audience on the spot. The online audience could also

vote with zoom poll and the result was that 97% of the voters stated that the reports can be adopted. The reports were then adopted.



Viire Viss celebrating at the 21st Assembly.

3.2 10:45-12:30 Business Meeting: Introduction of Upcoming Projects

The second session of the third day of the Assembly was dedicated to introducing the upcoming projects of the INTOSAI WGEA. The focus was on introducing the next Work Plan 2023-2025 and the two hubs on Climate & Biodiversity and Green Economy.

CLIMATE & BIODIVERSITY HUB

The session on introducing the Climate & Biodiversity Hub started with an interview video of Sir Professor Dasgupta discussing the economic aspects of biodiversity. The full interview can be watched here: [Interview with Professor Sir Dasgupta on the Economics of Biodiversity - YouTube](#) The Climate & Biodiversity hub will include two collaborative audit project: the Climate Scanner and the IDI Cooperative Audit.

CLIMATE SCANNER

SAI Brazil presented the Climate Scanner which would be a part of the Climate & Biodiversity Hub. The idea behind the Scanner is that it is supposed to be a global initiative, a global collaborative assessment on climate change. The main point of the Climate Scanner initiative is the intention to build a tool for allowing

rapid review on governments' climate action. So, it's supposed to be a useful tool in the sense that it has to deliver useful information for every SAI, and also has to be feasible in a way that- any effort that we go for it in a global scale, it tends to become too complex, so we want to make it feasible for SAIs to use. The idea is to conduct these rapid reviews on three axes: governance, financing, and public policies. And we intend to assess these axes in two levels, in the national and the international levels. The strategy for the national level is to conduct rapid reviews of these three axes, so every SAI will have some data on what their national governments are doing regarding climate action, and then we intend to consolidate all the data in the international level to produce a global overview. As a next step, the project aims to form an Executive Group of SAIs, who will be responsible for designing the tool during 2023, so it can be made available for global use in 2024.

IDI (INTOSAI DEVELOPMENT INITIATIVE)

IDI presented the global cooperative audit in collaboration with INTOSAI WGEA. IDI invite all SAIs to join this global cooperative audit, which will be officially launched at the INCOSAI. The invites will be sent out after that. The audit will include a specific SIDS focus also in the audit in addition to of course other thematic areas that concerns countries which are not SIDS. There will be also collaboration with SAI Philippines on the possibility to do the audit by using SDG citizen participatory approach.

NEXUS CLIMATE AND BIODIVERSITY

Besides the collaborative audits, WGEA also suggest doing some focused work with the nexus area climate and biodiversity. There we have two starting points. First of them is the work we've done on policy coherence, and it's maybe good to remember that it's not necessarily only about trade-offs between environmental and other policies, but there could be sometimes also certain trade-offs inside the environmental policies. The second starting point is the urgency of these two-twin crisis, as for instance Professor Dasgupta talked about. So, there is a two-way relationship. Climate change is a driver for biodiversity loss, while many nature-based solutions can help to adapt to climate change and even mitigate it. But if we think international infrastructure, for instance multilateral environmental agreements and often government policies as well, it's quite often done in silos. So, the question is here the coherence between these two policy areas and understanding of the dynamic relationship between them. What we suggest doing in this project is to develop audit criteria that does not exclude climate change or biodiversity but understands this fundamental interconnected relationship between them. This project could include some research, background research, literature research that could be commissioned from experts or researchers from academia. And one of the final outputs could be an elaborated list of audit criteria that could be applied in various context and tested in various environmental contexts as well, because there's certainly a lot of regional difference in what are then the tangible questions, what are the tangible interrelationships as well as the trade-offs.

GREEN ECONOMY HUB

The second hub is the Green Economy Hub, which aims to focus on the interconnected between the environment and economy. This Hub focuses on three projects: environmental accounting, green fiscal policy, and sustainability reporting.

ENVIRONMENTAL ACCOUNTING

Environmental accounting is a very hot topic at the moment. INTOSAI WGEA has already worked with this theme since 1998, but this field has developed quite a bit in the last twenty years. One interesting topic in this context could be the United Nations system of environmental economic accounting, which was adopted in 2010. This system of environmental economic accounting, SEEA, has many different thematic focus areas, and they cover for instance water, ecosystem accounts, energy, agriculture, forestry, and fisheries. So, SEEA is a multi-purpose system that generates for example a wide range of indicators that could also be very interesting from auditors' point of view. In this environmental accounting project, possible collaborative partners could involve for instance UN DESA, UNEP, UN Statistical Division, official national statistics agencies, as well as thinktanks and academia. What could be one interesting case to do is to create e-learning material for environmental accounting. So, that could be a fruitful product when considering SAIs' capacity building.

GREEN FISCAL POLICY

Second project of this thematic hub is green fiscal policy tools. Professionals have highlighted the need for systematically screening the public finance for environmental topics. Dr Joy Aeree Kim from UNEP presented the importance of green fiscal policy. Green fiscal policies are a critical part of efforts to address global environmental challenges and a transition to an inclusive green economy. By reflecting environmental externalities in prices, aligning government expenditures with environmental goals, raising revenues with environmental taxations, and creating a much-needed fiscal space for green investment. These policies can support many of the sustainable development goals as well as Paris Climate Agreement. For instance, by properly pricing carbon emissions externalities, a carbon tax has the potential to result in decreased carbon emissions, increase investment in renewable energy by levelling the playing field, and a new revenue stream for the federal government.

Public finance is also one of the largest sources in the financing landscape of many countries. UNEP welcomed greater collaboration with Supreme Auditing Institutions, who have a key role to play since the absence or presence of integration and alignment of sustainable socio-economic and environmental considerations is a key determinant of countries' ability to deliver decent jobs, inclusive prosperity, and sustainable development.

SUSTAINABILITY REPORTING

The WGEA Secretariat presented the topic of sustainability reporting. In 2013, WGEA published a research report on sustainability reporting. The publication reviewed experiences from private sector reporting and some of the emerging examples in public sector. The report stated that it's probable that similar development that has taken place in the private sector will also come into the public sector, and that it would be advisable that SAIs keep an eye on these developments in the reporting and assurance field. And that's what we've tried to do, keep an eye on the development, and now it feels that the time is ripe to really update the work that we have done. Recent developments especially around climate disclosure is something that has come quickly into the some of the legislations in various parts of the world. So, now there's a lot of activity taking place also around sustainability reporting standard making and it would be useful for WGEA to study this.

Nina Johansson from CIPFA told that in 2021, CIPFA embarked on a research project that concluded with evolving climate accountability report, a global review of public sector environmental reporting. Firstly, the research pointed out that governments on all levels are lagging behind the private sector when it comes to ESG disclosures. But as the public domain accounts for upwards of 40 percent of GDP in many nations, it does need to play a key role in meeting climate obligations and making a real difference. Sustainability reporting makes the invisible visible, and it allows us to benchmark and to establish a base level so that we can carry out due diligence and reach a positive impact. In the future, financial statements on their own do not provide enough information to embed those systems change that we need to see. Instead, we will need non-financial information on progress towards sustainability targets and key drivers of climate change. Assurance is key in this process, and despite the largely voluntary nature of reporting currently, it is an essential element of any sustainability report framework to lend credibility.

Here, Supreme Audit Institutions can play a role in being a catalyst for public sector entities to produce sustainability reports. In much the same way as investors require the corporate sector to provide sustainability information, parliaments, governing bodies, and Supreme Audit Institutions can play a similar role in seeking information on the overall performance of public sector entities in addition to the usual economic or financial focus. According to the research, the lack of involvement by Supreme Audit Institutions in the audit and verification process were seen as limiting the accountability arrangements. The presence of SAIs in this space is crucial, and that may in some cases require adjustments of their mandate. Auditors that partook in our research, they indicated that the main challenges in undertaking audits of sustainability reports was the lack of an established framework for preparing reports and a lack of specific standard for auditing these reports. IPSASB are currently exploring how to advance public sector sustainability reporting.

The Vice President of the Institute of Chartered Accountants gave brief introduction to the topic. Maldives is a very small economy with a GDP of around 5 billion dollars. Main industries are tourism, transport, construction, real estate, and financial services, while transport and communication is one of the highest industries which carbon footprint. Maldives' per capita income is 10 000 dollars, which represents a good progress after introduction of tourism. There are 26 unlisted state-owned enterprises and ten public listed companies.



Hassan Mohamed presenting about sustainability reporting in the Maldives

Government's revenue consists mainly of tourist-taxes. There are two corporate governance codes, and public listed companies are regulated by Capital Market Development Authority. In the governance code,

sustainability reporting will be mandatory from 2023 January, but it does not specify which codes they should follow. Companies follow leading reporting frameworks, i.e., GRI and OECD principles and United Nations principles. Currently only two listed companies are following, and eight companies have disclosure, but it's not related to any specific framework. And what is way forward? ISSP was established last year November, and they have come up with two exposure drafts right now. One is on the general disclosure; second one is on the climate disclosures. We are expecting have a fresh revised report incorporating the comments by end of this year and expect it to have the standard expect it to be effective by end of 2023. We'll be starting this discussion with CMDA and PCB to align the timelines. Standards are expected to be effective from 2023 December for Maldives.

QUESTIONS AND COMMENTS FROM THE AUDIENCE

Comment from IDI: We are very interested in this sustainability reporting and environmental accounting that you've been speaking about, as it closes the sustainability circle, as on the one hand you have performance and compliance audits, but then you also can involve the financial auditors, which is important to look at. So, we would be very interested in following the projects. Maybe it is a good idea to speak with INTOSAI's Financial Audit Subcommittee, the Financial Auditing and Accounting Standards Subcommittee, which is headed by the SAI of UAE. So maybe it's an idea to bring them in from a standards perspective to work with this subject matter.

Comment from audience: It is a good initiative when it comes to sustainability reporting, but I do feel that there is a need for international organization like INTOSAI and ISSB, International Sustainability Reporting Standards Board, to work in collaboration for future standards. Now, the two standards that the Vice President of CA Maldives mentioned, is on disclosures, but going forward there's a need to develop how we go about accounting. Accounting in the sense like recognizing figures and other information on the face of the financial statement. So, I think for future standards setting, it would be very useful and helpful if these international bodies could collaborate with one another, a little greater, to develop a much more cohesive one, as we have been talking about cohesion in policy-setting as well.

Comment from audience: Concerning sustainability disclosures, there is a need to focus on the auditing part as well, not just the reporting part, so I think we can work on programs designed to build capacity around auditing of sustainability reporting.

Moderator thanked for all the comments and suggested that respective project group takes these notions into consideration once the work starts.

Comment from SAI Nigeria: We have two major training platforms; we have MOOCs by SAI Estonia and the iCED centre in Jaipur. It's my humble opinion that these two trainings, because the target group is the same would benefit more, if these programs are harmonized, possibly, to avoid duplications.

SAI Estonia: This is a very good proposal. But the MOOCs and the trainings in iCED are a bit different. For example, the MOOCs are accessible on-line any time and any pace, and people can approach them everywhere. It is open to wider audience than only SAIs (other public sector, students, private sector auditors, experts etc). If you want to get a certificate of the University for 1 ETC, then there is a dedicated 4-weeks period when you have to pass the course and the final test.. iCED courses are participatory (on-line or on-site), these are face-to-face 1–2-week intensive courses, where

participants actively communicate. But what we can do, we can have a look on our schedules that they don't overlap in some period of time when we have our courses.

- **SAI India:** In fact, iCED organizes two training programs. One is on environmental auditing, and the environmental auditing is the basic training program, which supports all the MOOC courses. We have made sure that it is going to support the MOOC courses. Then, our second training programs are very specific programs for five days. So, it's also important that INTOSAI WGEA is also aware of what is going on with the MOOC program and with the iCED training programs. Apart from that, what we in the webinars also, if you feel that any subject matter that needs some discussion among all the participants of different SAIs. So, we have been organizing webinars, very short one day webinar, keeping different time zones and many times we have organized two similar webinars. I would like to assure that there's no conflict within MOOCs and iCED training programs.

Online Questions: SAI Pakistan supports and would suggest inclusion of cooperative audit on conservation and protection of national parks with a citizen participatory approach in the work plan 2023 to 2025. They congratulate everybody who are involved of making MOOCs. Another comment was about making a strong connection with World Bank and other donors.

Secretary General summed up by suggesting that Secretariat further elaborates the work plan based on making stronger links to the SDGs, bringing the citizen perspective stronger in, as well as this INTOSAI-Donor Cooperation, which isn't yet there. Also, some of the minor suggestions would be taken in. Then Secretariat would circulate the work plan among the Steering Committee members via e-mail.

ADOPTION OF THE WORK PLAN AND STRATEGY

Secretary General asked if the Assembly is ready accept the draft work plan to be further elaborated in these above-mentioned topics. There were no objections from the on-the-spot audience. 98 percent of the online audience said yes to the adoption.

The work plan and strategy were thus adopted.

3.3 13:30-15:00 WGEA Anniversary and Award

The third session of the day began with a quiz on the 30-year history of the INTOSAI WGEA. After this the WGEA Secretariat played videos leaders of previous INTOSAI WGEA Secretariats. The interviews included Antonius Moonen, Steve Elstein, John Reed, Juska Siam, Janar Holm and Kaire Kesküla. These interviews can be watched here: [\(insert link\)](#).

The WGEA Secretariat also presented the WGEA Award. This year's Award was titled "Your WGEA Story: Inspiration in Environmental Auditing". This was a part of the 30th Anniversary celebration. The main takeaways from the WGEA Award answers were:

- 1) Improvement in audit work impacting the capacity building in their SAI. Many stories emphasized how much their audit work had improved and how much the auditors had improved their skills when talking about environmental auditing.



- 2) Career development. The WGEA had helped many find their passion in environmental auditing, and actually many people told us that they had continued their academic career as a result. One participant even told us that the exposure and training in environmental auditing spurred a new interest in academic career, which lead to admission to the school of post-graduate studies.
- 3) Personal behaviour. Many submissions stated that our auditors and our members had actually realized through the WGEA work, that as human beings they personally need to do something to save our Mother Earth. There were plenty of submissions saying that people started for example composting or changed their electricity providers. Some were also engaging their families or colleagues into more environmentally conscious lifestyle.
- 4) Making a difference and changing the world. These submissions prove that this working group truly has a great impact when influencing public policy making.

The winners of this year's WGEA Award were Eric Smith, Vladimir Matus, Adolphus Aghughu, Marites Arreza Odtojan, Christina Meshiti, Manish Kumar, Jonathan Keate, Mai Malek, Khaled El- Basueny, Sirinat Sukpool, Michael Malabeja, and Sutthi Suntharanurak.

A word cloud visualising the results if the Award submission:



3.4 15:00 Closing Ceremony

The Auditor General of SAI Maldives gave his closing speech:



It is with great pleasure that I take this opportunity on behalf of SAI Maldives to speak to all of you and express our gratitude to everyone involved in making this Assembly a success. First and foremost, I would like to thank the Secretariat of WGEA for giving us the opportunity to host the 21st INTOSAI WGEA Assembly. This Assembly the result of a collaborative effort by SAI Maldives and WGEA Secretariat, SAI Finland, and we appreciate your continuous assistance and guidance throughout the preparation for the Assembly. I would also like to thank my team for the exceptional work they have carried out and the dedication they have shown in making this event, in managing this event.

Excellencies, ladies and gentlemen, on behalf of SAI Maldives and all the participants of the Assembly, I take this moment to offer my profound thanks to the distinguished speakers and presenters that facilitated the variable knowledge-sharing sessions. As a result of these sessions, participants of the Assembly will be able to disseminate the information obtained and apply this in practice. The main reason why we organized this event in the island of Ukulhas is to showcase how vulnerable Small Island Developing Nations are exposed to the detrimental effects of climate changes. For countries such as the Maldives, climate resilience is a matter of life and death, as noted by His Excellency, the Speaker of Parliament, President Mohamed Nasheed. So, therefore I would respectfully ask all our member SAIs from WGEA, and in general all member SAIs of INTOSAI, to enhance your audit scopes to cover subject matters related to climate change.

I believe collectively Supreme Audit Institutions can make a real difference to make our world climate-resilient and improve is not serve the lives of our citizens. It is beyond question that the Assembly would not have been possible without the generous contributions provided by our sponsors, the World Bank, the Ministry of Environment, Climate Change and Technology, The Green Climate Fund, Islamic Development Bank, digital partners, Bank of Maldives, State Trading Organization, the Maldives Airports Company Ltd, and the Maldives Airports. So, we thank all the sponsors on behalf of all our participants.

It was also an honour for us to host the Assembly at the island of Ukulhas, and so we respectfully thank the Island Council of Ukulhas, the schools of Ukulhas and the health centre, and all the other institutions involved in planning and executing this event. Before I conclude, may I call upon the stage the organizers of the event from SAI Finland and SAI Maldives. All the organizers from SAI Finland and SAI Maldives, come up on stage. Some of the organizers are



based in Finland and some of the organizers are in the capital city as well, so it's a very big team that has made this possible. So, I just wanted to call them up and on behalf of all the participants, I would like to give a round of applause to them.

Thank you very much.

This was followed by the closing speech of the Chair of INTOSAI WGEA and Auditor General of SAI Finland:



Your Excellencies, dear participants of the 21st INTOSAI Working Group on Environmental Auditing Assembly, dear colleagues. I would like to congratulate you all for making the very first hybrid meeting of INTOSAI Working Group possible. I am positively surprised how successfully the meeting went despite the various challenges that hybrid meetings typically might entail. Participants from 22 countries gathered in the Maldives, and in addition, as many as 250 participants were registered as online participants.

In this Assembly, it was once again proven that this Working Group is a valuable community. Public sector environmental auditors can provide fresh ideas, enhancing effective environmental policies. Working group family is specialized in experience-sharing and we are capable of learning from each other. Utmost the enthusiasm and ability to collaborate is the greatest asset of this group. During this meeting, we have been in touch with stakeholders such as the UN General Assembly, World Bank, OECD, UNEP, UN Office of Disaster Risk Resilience, and International Panel on Climate Change. Moreover, we have learned about the challenges that climate change poses to the Maldives. Via these examples, we have gained a better understanding on resilience and climate change adaptation and the challenges of low-lying island states.

As Chair of INTOSAI Working Group, I would like to congratulate and thank our colleagues from SAI Maldives for their outstanding work to make this Assembly happen. Organizing a hybrid meeting is not easy, and you have done wonderful work. Warmest thanks to the organizers and IT team for your hard work. You are piloting the future of hybrid meetings. In addition, I would like to thank the Secretariat for their dedication. I am very proud of your hard work. This was the 21st Assembly meeting of the INTOSAI Working Group. In the next



Assembly, 2024, the meeting environment will change drastically from equatorial monsoon climate to Arctic circumstances. In the winter, when we plan to hold the meeting, you can expect the experience of snow and frost. I warmly invite and welcome you all to Rovaniemi, Finland, together to the 22nd Assembly.

Finally, I would like to congratulate the 30-year-old INTOSAI Working Group on Environmental Auditing. I am new to this working group, but I have already learned that it is a family which welcomes with open arms anyone interested in effective environmental governance. This valuable work deserves to be celebrated. Let's keep up the good work with the new strategy and work planned, and hope to see here in Finland.

I hereby close the 21st Assembly of the INTOSAI Working Group on Environmental Auditing.

Thank you.

