



GREENLINES

A newsletter of the INTOSAI Working Group on Environmental Auditing

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Message from the Chair



Dear INTOSAI WGEA Members and other readers,

The INTOSAI WGEA is a working group with a long history (32 years in 2024) and the most members (86 SAIs) out of all INTOSAI Working Groups. Seeing all the participants come together at the 22nd Assembly in January made me think about how valuable it is to have a long-lasting working group that works consistently towards a shared sustainable future.

In our [Assembly expert interviews](#), Research Director Eeva Primmer from the Finnish Environment Institute pointed out that environmental problems in the Arctic are representative of international and interconnected challenges. These problems impact people in different parts of the world to varying degrees. Furthermore, Primmer notably mentioned that environmental problems are also governed by people, and I believe this is also where the work of environmental auditors shows its relevance.

I would like to end by quoting one of the key messages from the 22nd INTOSAI WGEA Assembly: “SAIs can play the long game when it comes to evaluating government performance on environmental issues. They are well positioned to look at issues in a longer-term manner in terms of outcomes and future generations even when governments are not looking beyond their electoral term. Auditors can go beyond electoral cycles and should carefully consider the timescale against which they make their assessments and recommendations.” I strongly recommend reading the recently published [Assembly Key Messages](#) to learn more.

Dr. Sami Yläoutinen, Chair of INTOSAI WGEA, Auditor General of SAI Finland

Feature Story

Third INTOSAI WGEA Awards

This year, during the 22nd INTOSAI WGEA Assembly in Rovaniemi, Finland, the third annual INTOSAI Working Group on Environmental Auditing Awards took place. This year's theme was Impactful Environmental Audit and included three categories.

The most SAIs—27, almost a third of all WGEAI INTOSAI members—submitted their nominations. This growing interest shows that the award is becoming increasingly popular among SAIs and that SAIs are aware of its importance.

The selection of the winning SAIs was carried out by a jury consisting of representatives of SAIs from three countries. In addition to myself as the Chair of the Jury, the members of the Jury were Dr. Khaled Elbasueny from SAI Egypt and Commissioner Roland Pondoc from SAI Philippines....*continued on page 2*

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Third INTOSAI WGEA Awards

Continued from page 1...All the received nominations were reviewed by WGEA Secretariat and Ms. Aminath Muaza from SAI Maldives and were classified according to individual categories.

The Jury then studied and assessed all the sent materials. In addition to the mandatory items that had to be met for the given categories, we assessed additional documentation, the pros and cons, added value, and other benefits of the nominations. We also added additional selection criteria to each category, compared individual nominations, and highlighted the benefits.

In this article, I would like to focus on the individual awarded SAIs and their nominated contributions but also acknowledge the excellent contributions from the other SAIs that did not win the award. All the nominations were inspiring and valuable, although they differed in length, approach, impacts, structure, or innovative elements.

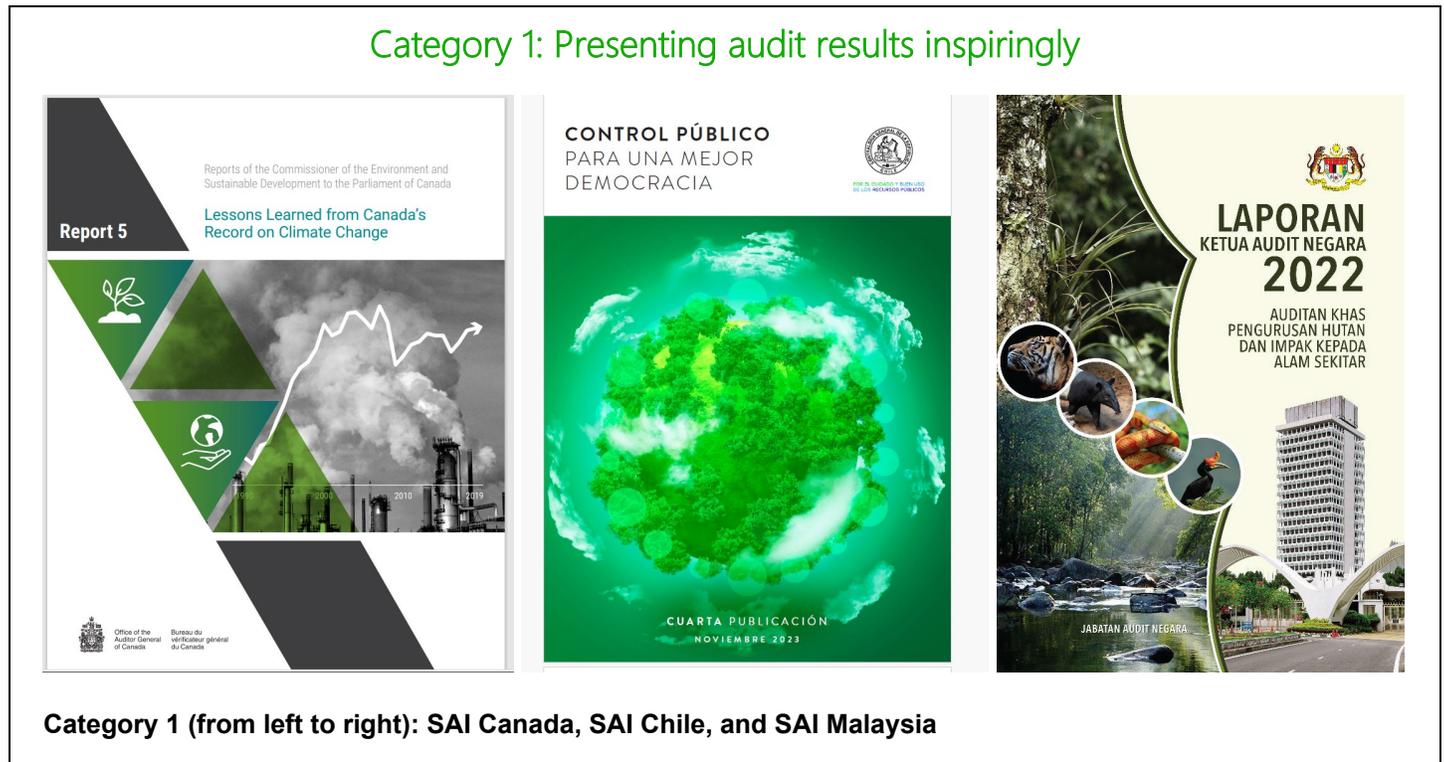
Some SAIs submitted nominations in all three categories, which proves their high expertise, level, and abilities. These were SAIs USA, Indonesia, Chile, and Tanzania. SAIs of Canada, Brazil, European Court of

Auditors, and Ghana submitted nominations in two categories, which shows their very high-quality work.

Category 1: Presenting Audit Results Inspiringly

The purpose of the first category was to bring a written audit report, very often long and complex, closer to a larger audience and to draw attention of parliament, stakeholders, and the general public. In this category, the Jury looked for nominations on inspiring ways to present audit results and the adopted criteria were: comprehensible and clear content of the report, understandable infographics, use of visualization, clear structure and message, complementary, and more visual products.

The winner of the category 1 was SAI Canada. SAI Canada received the award for a *Lessons Learned Report* that looked back at three decades of Canada's fight against climate change. For such an important and complex topic, the report used infographics and videos that increased the understanding of a wider audience and attracted the attention of the public, media, and parliament.



Feature Story

Other excellent contributions included SAI Chile and SAI Malaysia.

SAI Chile has included climate change in its annual audit planning since 2017. The audit results are contained in the publication *Public Control for a Better Democracy*, the purpose of which is to make citizens and the public administration aware, in a simple way, of the importance of audit in the context of the climate crisis. It also includes very nice and clear infographics.

SAI Malaysia summarizes an assessment of forest management and its environmental impact in its *Forest Management and Environmental Report*. The audit examined forest management in two aspects: activity performance and management, and contains a clear and concise summary of facts, graphics, and diagrams including a systemic approach to the issue.

Category 2: Using Innovative Methodology in Auditing

The second category was aimed at examples of audits that used innovative methodologies. The collection and especially the analysis of environmental data is an important, but at the same time very demanding, step in conducting audits. More and more information is available, and data collection and classification, analysis, and use of only essential data is a necessary part of the audit. Hence, it is very important to have a suitable tool that enables an efficient and credible audit using less

time and resources. In this category we evaluated how an innovative methodology improved the audit process, its importance, international significance, and possibilities of use by other SAIs.

For category 2, the winner was SAI Chile. SAI Chile received an award for a measurement tool that enables analyses with the aim of visualizing results according to public needs and graphically consolidating findings and conclusions for quick reader understanding.

Other valuable contributions include SAI Brazil and SAI Thailand:

SAI Brazil introduced the ClimateScanner project for assessing governments' action to tackle climate crisis. It is an innovative review tool that will use common standards, consolidate data in a global overview, support decision for audit work, communicate relevant information, and share knowledge and experience. The design phase ended in 2023, and the implementation phase started in 2024.

SAI Thailand implemented an audit methodology for assessing the management and impact of water resources in the Mekong River Basin. It is a multi-dimensional analysis that covered different aspects, used various data collection techniques, and engaged stakeholders including local communities, civil society organizations, government entities and experts.



Feature Story

Category 3: What Makes an Audit Impactful

The third category was the biggest challenge, not only because the most SAIs applied for it, but also because it was the most difficult to select a winner. Finally, we decided to make a joint award. We looked for innovative ways of defining impact and evaluated examples of impactful audits including references to specific documents, drafts of new laws, guidelines, methodologies or manuals, and press statements.

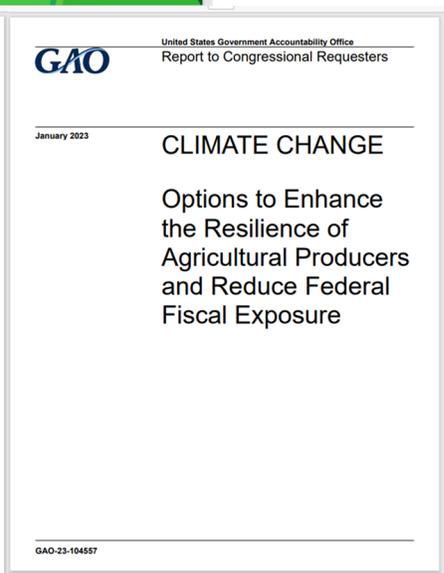
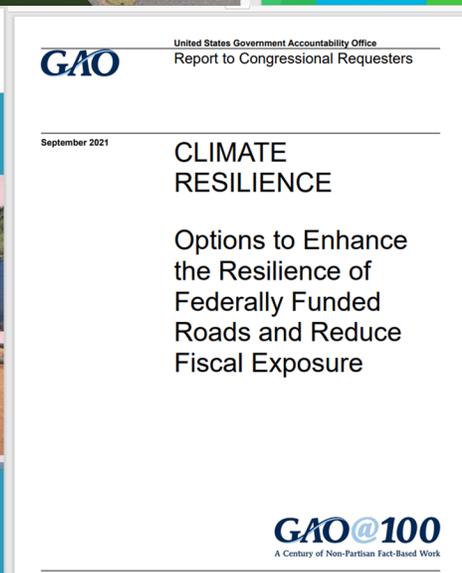
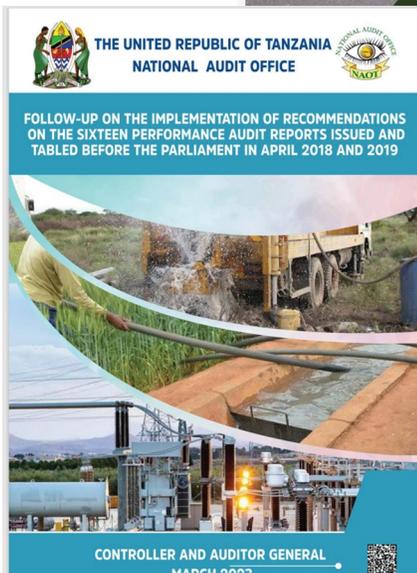
For category 3 there were two winners: SAI Costa Rica and the European Court of Auditors.

SAI Costa Rica received the award for its audit *Resilience in Public Infrastructure* that had multiple impacts both internally and externally and prompted many changes in rules, regulations, methodologies, and measures.

The European Court of Auditors received an award for the established system of measuring the impact of audits and for a special report on desertification in the EU, the impact of which resulted in the proposal of a new Soil Health Law.

Other very useful contributions included SAI Tanzania and SAI USA.

Category 3: What makes an audit impactful?



Category 3 (clockwise from top left): SAI Costa Rica, European Court of Auditors, SAI USA (two), and SAI Tanzania

Feature Story

SAI Tanzania conducted a follow-up audit on the implementation of the recommendations of the *Performance Audit on the Management of Electronic Wastes*. The audit influenced the development of a number of important environmental regulations and policies, such as the National Environmental Policy, Environmental Management Regulations, Waste Management Investment Guide, and others.

SAI USA submitted two audits about climate change and resilience, one on federally funded roads and one related to agricultural producers. Both are being used by Congress for legislation. In the first, SAI USA identified 10 options to further enhance climate resilience, and the results and recommendations from the second audit are

similarly being used in Congressional negotiations on the Farm Bill that authorizes a number of federal agriculture programs.

This year's award, with topics and categories that are highly relevant to all SAIs around the world and the highest number of nominees so far, showed the importance and prestige of such an event.

Sylva Mullerova, Auditor in the Social Affairs, the Environment, Education, Culture, and Healthcare Audit Department at the Supreme Audit Office of the Czech Republic

WGEA News

Greetings from the Secretariat

The first half of 2024 has been productive for the INTOSAI WGEA Secretariat. In January, we held the 22nd INTOSAI WGEA Assembly in Rovaniemi, Finland. The theme of the meeting was “Auditing the Arctic – Environmental Change and Indigenous Knowledge.” We discussed the importance of environmental knowledge in addressing the rapidly changing environment as a result of climate change, as well as the faster pace of the effects of climate change in the Arctic compared to other regions. The meeting received altogether 120 participants from 43 countries.

If you would like to learn more about the meeting theme, we recommend reading the Assembly Seminar Summary and Key Messages available on [our website](#). Indigenous knowledge was also the topic of the University of Helsinki’s course on Geographies of Inequalities, which was held in collaboration with the University of Helsinki, the INTOSAI WGEA Secretariat, and the National Audit Office of Finland. The course report supplements the Seminar Summary and is also publicly available on [wgea.org](#).

As for other events, in March, the INTOSAI WGEA Secretary General Vivi Niemenmaa took part in the ClimateScanner Global Call in New York City. The ClimateScanner project is well underway with regional technical workshops having just taken place. The results of the initiative should be available just in time for the

next climate conference, COP29. The Climate Change Adaptation Action Project, coordinated by the INTOSAI Development Initiative, is making progress with participant SAIs finalizing their audit planning and starting their audit work. Both projects are a part of the INTOSAI WGEA 2023–2025 Work Plan.

In April, the Secretary General of INTOSAI WGEA acted as the technical chair of the 26th UN/INTOSAI Symposium in Vienna, Austria. The conclusions and recommendations from the Symposium are available [here](#). During the event, we also interviewed keynote speaker Research Director Åsa Persson from the Stockholm Environment Institute. You can check out our new [Youtube video](#) to hear Dr. Persson’s thoughts on important environmental topics.

The Secretariat has also been busy reviewing all WGEA documents for potential copyright issues due to a claim related to a photo in a publication released over ten years ago. This serves as a good reminder for the entire SAI community to be prudent with copyrights on all occasions.

At the time of writing this, the Secretariat is in the process of analyzing the results of the 11th Environmental Survey. We are happy to say that this year the survey received responses from 82 respondents, which is 10 responses more than in the last survey in

2021. It seems that environmental auditing is becoming increasingly relevant for more SAIs. Therefore, the survey results will give a more widespread picture of the state of environmental accounting globally.

We received help analyzing the survey from SAI Maldives, which was appointed as our new Vice Chair in the Steering Committee meeting following the Assembly in January. Our collaboration strengthens the quality of

our work for the WGEA community. We look forward to sharing the results of the survey with you in the upcoming months.

Later in 2024, the INTOSAI WGEA Secretariat will organize the 20th Steering Committee meeting in an online format. We hope to share more information on the status of the other WGEA projects in the next issue of Greenlines!

70 SAIs Join ClimateScanner to Fight Climate Change

On March 25 and 26, 2024, the ClimateScanner Global Call was held at the United Nations (UN) headquarters in New York City. The event was attended by more than 200 people from 70 SAIs around the globe.

This meeting, held in partnership with the UN Department of Economic and Social Affairs (UN DESA), focused on the role of external control agencies in enhancing climate governance, climate finance, and public policies. The event marked the start of the implementation phase for the ClimateScanner, a tool designed to assess government actions in combating climate change.

The opening panel consisted of Minister Bruno Dantas, Chair of INTOSAI; Sergio França Danese, the UN ambassador in Brazil; Navid Hanif, the UN DESA representative; and Ronald Roedl, the representative of INTOSAI's General Secretariat.



Participants in the ClimateScanner Global Call, March 2024, UN Headquarters, New York City (Source: SAI Brazil)

The **ClimateScanner**, led by SAI Brazil (TCU), will provide a clearer and more accurate view of how countries are addressing the climate crisis and its impacts and which actions should be prioritized. The results will be available at the COP29, the UN Climate Change Conference, which will be held in Azerbaijan in November 2024.

Learn more about the tool:

<https://sites.tcu.gov.br/climatescanner/ingles.html>

Upcoming International Centre for Environment Audit and Sustainable Development (iCED) Trainings

iCED has released dates for three upcoming trainings:

- 1) Webinar on Sustainable Transport, 17-19 Sept. 2024.
- 2) 12th International Training Programme (ITP) on Introduction to Environmental Auditing, 18-30 Nov. 2024.
- 3) International Workshop on Biodiversity with Special Reference to Forest Resources, 3-7 Feb. 2025.

SAIs can nominate any number of participants for the International Webinar and may nominate up to two participants for the 12th ITP and International Workshop

Please see the INTOSAI WGEA [Training and Capacity Building](#) page for further information on how to register.

COMTEMA: Global Initiatives of SAIs on Climate Change Continue to Grow

Latin American Supreme Audit Institutions Meet in Mexico City for ClimateScanner Training

The kick-off [ClimateScanner](#) Regional Technical Workshop (Taller Práctico Regional) was successfully held in Mexico City. With the attendance of 17 Supreme Audit Institutions, the workshop was part of the annual meeting of the Special Technical Commission for the Environment (COMTEMA) of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS). The event received support from the Inter-American Development Bank (IDB) and the Brazilian Development Bank (BNDES).

Organized by the Brazilian Federal Court of Accounts (TCU) and the Superior Audit Office of the Federation of Mexico (ASF), the workshop was the first in a series of six meetings aimed at training auditors to assess government actions related to the climate crisis.

In addition to carrying out practical exercises on the ClimateScanner methodology, the auditors had the opportunity to attend talks by experts in climate finance, governance, and public policies for mitigation and adaptation, given by representatives from BID, United



Participants in the ClimateScanner Regional Technical Workshop in Mexico City, Mexico (Source: SAI Brazil)

Nations Development Program, and Climate Finance Group of Latin America and the Caribbean.

The next technical training sessions will be customized for each INTOSAI region. The Czech Republic, Fiji, Morocco, India, and South Africa will host these meetings.

Discover the tool by visiting: <https://sites.tcu.gov.br/climatescanner/>



ClimateScanner In-person Regional Workshops, 2024 (Source: SAI Brazil)

PASAI: Australia to Host 12th Regional WGEA Meeting

The Australian National Audit Office to host the 12th Meeting of the PASAI Regional Working Group on Environmental Auditing

The Australian National Audit Office (ANAO) is pleased to announce that it is hosting the 12th Meeting of the Regional Working Group on Environmental Auditing (RWGEA). The meeting will be held from 17-19 September 2024 in Canberra, Australia. The ANAO is collaborating with the Australian Capital Territory Audit Office and SAI New Zealand to deliver the event.

PASAI is the official association of supreme audit institutions in the Pacific region. It promotes transparent, accountable, effective, and efficient use of public sector resources in the Pacific.

In 2001, PASAI formed RWGEA with support and encouragement from INTOSAI WGEA. The aim of RWGEA is to build capacity within PASAI for environmental audits. SAI New Zealand leads and coordinates regional WGEA activities in PASAI and is also a member of the WGEA steering committee. RWGEA meets every two years and has met ten times since it was formed.

RWGEA also presents an opportunity for Pacific SAIs to connect with their twinning counterparts from audit

offices across Australia. ACAG supports PASAI members through twinning arrangements and attends meetings of RWGEA.

The group last met in Sydney, Australia, in May 2023 (see [Vol. 25, No.1](#) of the Greenlines newsletter for more information).

The meeting this year will build on the robust discussions from the Sydney event and present the opportunity for attendees to provide updates on key developments in environmental auditing in the region and share knowledge with one another.

The theme of the 2024 meeting is “auditing the blue economy” and will feature two subthemes related to ocean and waterways, and climate change and natural disasters. The agenda is being drafted and is set to include presentations by international speakers, training sessions and workshops, and updates on regional and global developments in the field of environmental auditing.

For further information about the event, please contact the ANAO via email: rwgea24@anao.gov.au.

For more information about RWGEA, please contact the Regional Coordinator, Jonathan Keate at jonathan.keate@oag.govt.nz

COP29 News

Involvement of SAIs in Climate Performance Assessment and the Experience, Realities, and Challenges of the Republic of Azerbaijan

Climate change is one of the biggest global problems of modern time. Greenhouse gas emissions, melting glaciers, forest fires, deforestation, and misallocation of water resources have a negative impact on the environment and have economic and social conditions.

Despite the national and international measures taken by governments to reduce greenhouse gas emissions in the last two decades, the warming process in the climate system is still being observed. According to the 2023

report of the Intergovernmental Panel on Climate Change (IPCC), the global surface temperature in 2011-2020 is 1.1°C higher than in 1850-1900.

SAI Climate Performance Assessments

Although global climate action is a shared responsibility of many stakeholders in the public and private sectors, the dominance of the former in this field up to the present is significant. Thus, national governments play an important role in climate action by allocating public

resources and implementing state policies, and through various governance mechanisms to combat climate change and its consequences. Political commitment by governments, an institutional framework, good strategic management, and broad access to finance and technology can contribute to effective climate action.

Significant financial resources—including state (public) resources—are used for the implementation of this activity and therefore SAIs conducting external public financial control can contribute to this issue via their audits. Analysis shows that the experience of conducting environmental audits by SAIs, including their involvement in climate performance assessment, has expanded in recent years.

The assessment of climate action by SAIs aims to contribute to the improvement of accountability, effectiveness and inclusiveness of government climate change adaptation measures through the following three outputs outlined by the INTOSAI Development Initiative and WGEA:

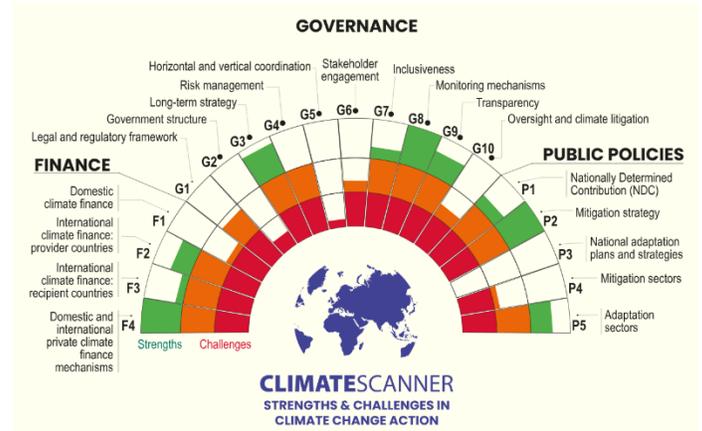
- 1) High-quality audits and recommendations in various areas (disaster risk reduction, water resources management, sea level rise, implementation of climate change adaptation plans/activities etc.);
- 2) timely submission of audit reports in accordance with legislation;
- 3) audit impact throughout the audit process.

In general, although SAI mandates differ, all have a mission to provide independent evaluation of the management and use of public resources. Audits of management and use of resources in most cases are conducted as a component of compliance, financial, and performance audits. For this reason, SAIs do not need special authority to assess the effects of funds allocated to climate action. In a number of countries, including Azerbaijan, this has been established by law and directly assigned to SAIs.

According to INTOSAI WGEA, in the last 5 years, SAIs have conducted more than 400 environmental audits, and more than 50 are directly related to climate performance assessment. Performance audits are significantly predominant here.

Considering the topicality of the issue, SAI Brazil, current INTOSAI Chair, together with INTOSAI WGEA, experts, and international organizations

(UNDESA, the World Bank, UNDP, etc.) launched the ClimateScanner initiative. The final results of the ClimateScanner assessment are expected to be announced by SAIs at the 29th session of the Conference of the Parties to the United Nations Framework Convention on Climate Change (COP29), to be held in Baku, Azerbaijan.



(Source: SAI Brazil)



(Source: SAI Azerbaijan)

A number of other fiscal diagnostic tools also encourage the active involvement of SAIs in assessing climate action. For example, the PEFA Climate (Climate Framework) prepared by the Public Expenditure and Financial Accountability (PEFA) Secretariat also envisages the involvement of SAIs in this activity. PEFA's Climate Framework tool is a set of indicators based on the PEFA framework to gather information on the readiness of the public financial management system

to support and promote the implementation of government climate change policies.

SAI Azerbaijan Assessment of National Activities Related to Climate Change

In the Republic of Azerbaijan, a number of important measures have been taken to combat climate change, and a State Commission on Climate Change has been established. In the past, Azerbaijan prepared its National Information and Biennial Update Reports on Climate Change and submitted the information to the UNFCCC Secretariat.

In accordance with the Paris Agreement, Azerbaijan submitted its Nationally Determined Contributions (NDC) document in 2016 and set a target of reducing greenhouse gas emissions by 35% by 2030 compared to 1990. Climate change mitigation measures are reflected in the "Socio-economic Development Strategy of the Republic of Azerbaijan for 2022-2026", "State Programs on the Socio-Economic Development of Regions", and other documents.

Although substantial work has been done by the Azerbaijani government within the framework of the fight against climate change, global development trends of the world economy have led to problems from climate change in Azerbaijan. The results of various assessments show that the agricultural sector, water resources sector, coastal zones, and forest sector are more sensitive to climate change in Azerbaijan.

To assess the effectiveness and efficiency of the government's national climate and environmental activities, the Azerbaijani Chamber of Accounts recently carried out a number of audits (mainly performance audits).

- **Assessment of efficient use of irrigation water.** Due to the recent drought, the depletion of freshwater resources has also been observed in Azerbaijan. According to the results of scientific studies, Azerbaijan is currently ranked 20th in the list of countries that may face water shortages in 2040. Efficient use of freshwater resources is an urgent and priority issue for Azerbaijan, given that more than 75% of freshwater resources are formed from sources outside the country. Nevertheless, the fact that the main part of the irrigation canals are underground lead to a large amount of water loss, and the lack of necessary infrastructure for accurate

measurement of the amount of water used did not allow the SAI to determine the amount of water loss.

- **Assessment of the efficiency of the "Pirshaghi" wastewater treatment plant project.** Due to insufficient funding, a lack of infrastructure for drinking water supply and sewage systems in the service area of the "Pirshaghi" facility has made it impossible to deliver sewage water to the facility and use it for its intended purpose.
- **Performance audit of Forestry Development Service.** The conducted audit shows that a strong legislative base has been formed to regulate forest-related issues in the country and a Forest Code has been adopted. Despite this strong legal framework, the previous forestry works that are the basis of forestry activities have not been completed and efficient use of forest areas have not been ensured. Although certain measures have been taken against illegal deforestation, measures to protect and safeguard forests from the effects of other anthropogenic factors and pests have been insufficient.

These audits found that there are a number of challenges in the government's activities related to the national climate and environment:

- The restoration of the forests and ecosystems in areas liberated from occupation requires a lot of resources and time. In 2021-2022, more than 3 billion dollars were allocated from the state budget to the restoration of liberated territories, creating new challenges for the government to organize and implement the efficient use of those funds and for Chamber of Accounts to assure the efficient use of the funds.
- As renewable energy, the production of electricity from hydropower plants requires large sources of running water. Due to the fact that 75% of freshwater resources in Azerbaijan are formed outside of the country, large water sources are mainly transboundary water. These transboundary rivers can be polluted beyond the relevant norms before they reach the territory of Azerbaijan, requiring additional time and resources to adapt that water to be used for domestic and economic purposes (in addition to the negative effects of polluted water on the environment).

- Azerbaijan is among the most mine-contaminated countries in the world, and it is estimated that there are more than 1.5 million unexploded mines and munitions in Azerbaijan. In the period from 08.11.2020 to 27.02.2024, 345 people became victims of 205 mine explosions. The threat of landmines has made it impossible to use the lands in the liberated territories for both residential and agricultural purposes, as well as for ecosystem restoration.

Lessons Learned

The above-mentioned issues were mostly related to the factors specific to Azerbaijan. In addition, there are other factors that affect the activity of almost every SAI in this field. These may include:

Above all, it is crucial to have a **strategic management framework** and for **public financial management (PFM) systems** to consider climate action. Although concepts such as climate finance, green budget, etc. are currently becoming popular in the field of public finance management, there are still few examples that can be noted as good practice in this field. It is very important to include budget indicators, along with specific policy goals, in the strategic documents adopted in the country in the field of climate action. Also, references to these documents should be increased during the preparation of the MTEF and other strategic budget documents. This will also enable SAIs to determine the sufficiency of the budget commitments to implement the adopted strategic

documents on the national climate action. At the same time, the inclusion of more institutions in the program budget initiative can create acceptable conditions for monitoring the costs of climate actions. Another approach is the application of budget tagging. Climate change budget tagging should be viewed more within the framework of budget classification. The first reference point is the International Monetary Fund's [Government Finance Statistics Manual](#) (including the [Classification of the Functions of Government](#)).

The second issue is **the variety and timeliness of climate action data**. As it is known, in some cases financial data on activities are submitted to SAIs shortly after the end of the year. It is difficult to say this about non-financial information. Of course, relatively favorable conditions are formed in the countries where the program budget is applied. It is crucial for SAIs to agree on KPIs for non-financial climate action data. Timely and high-quality presentation of data also requires the integration of IT systems in the relevant field.

Finally, we can **mention the formation of personnel potential** for climate action assessment. As it is known, audits in this field require not only knowledge on financial issues and performance audits, but also specific knowledge. Currently, there are various trainings in this field. There is a great need to proceed in this area.

Vugar Gulmammadov, Chairman of the Chamber of Accounts of the Republic of Azerbaijan

News Briefs from Around the World



Canada

Auditing Climate Change

Recognizing that actions to reduce greenhouse gas emissions are urgently needed to address the global climate crisis, SAI Canada has increasingly audited federal government climate actions.

Recent climate change reports have looked at large emitting sectors in Canada, such as oil and gas and transportation, with audits on [Emission Reductions Through Greenhouse Gas Regulations](#), departmental implementation of [Zero-Emission Vehicles](#), and the [Zero Emission Vehicle Infrastructure Program](#). SAI Canada

also looked at other large sources of emissions, namely construction materials, manufacturing, and agriculture.

These audits include the [Greening of Building Materials in Public Infrastructure](#), Canada's [Strategic Innovation Fund's Net Zero Accelerator Initiative](#), and programs related to [Agriculture and Climate Change Mitigation](#). All of these audits found slow progress and a shortage of long-term approaches to cut emissions.

One driver for auditing the implementation of climate change mitigation measures is the new Canadian Net-Zero Emissions Accountability Act. Under this Act, the Commissioner of the Environment and Sustainable Development, appointed by the Auditor General of

Canada, is required to report on the implementation of the federal Emissions Reduction Plan. SAI Canada published an [audit of Canada's 2030 Emissions Reduction Plan under the Act](#) one year earlier than required, given the urgent need for Canada to fight against climate change.

The audit found that the plan was insufficient to meet its target—to reduce emissions by 40 to 45 percent below the 2005 level—by 2030. Other issues identified were delayed and non-prioritized measures needed to meet the target, a lack of reliability and transparency in economic and emissions modelling, and fragmented responsibility for reducing emissions. However, the report found that measures in the plan, such as carbon pricing and regulations, have the potential for deep emission reductions if they are stringent enough and applied widely.

SAI Canada has committed to report annually on progress made toward reducing Canada's greenhouse gas emissions, with the next report planned for Fall 2024.

Audit reports by the Commissioner of the Environment and Sustainable Development are available on the [website](#) of the Office of the Auditor General of Canada.

For more information, please contact Kimberley Leach at Kimberley.Leach@oag-bvg.gc.ca. Please direct media inquiries to infomedia@oag-bvg.gc.ca.



Cyprus

Review of Revisions to Special Ecological Assessment

SAI Cyprus issued, on February 14, 2024, a special report, “Supplementary Report on Cumulative Effects of Existing, Planned and Potential Developments in the Ammos tou Kampouri area within the Special Protection Area (SPA) Kavο Greco”. The area is part of the [Natura 2000](#), a network of protected areas covering Europe's most valuable and threatened species and habitats and the largest coordinated network of protected areas in the world.

The audit was undertaken following the decision of the Department of Environment (DoE) to revise its special ecological assessment (SEA) of Ammos tou Kampouri. We also considered the pressures this area faces due to increased activity in the region that have negatively

impacted protected species, such as the *Charadrius Leschenaultii* or Greater Sandplover, through the degradation, extinction, and destruction of its habitat.

The purpose of the audit was to ascertain whether the DoE's decision to revise its SEA was based on scientifically substantiated new data related to protected species in the area and other protected objects.



Image of Ammos tou Kampouri, Special Protection Area Kavο Greco (Source: SAI Cyprus)

The audit found that DoE's revised SEA did not take into account new environmental data or include a relevant new comprehensive analysis that could justify, from a scientific perspective, an amendment of the initial SEA Report.

In addition, the modification of the legally binding environmental terms was not conducted in accordance with the provisions of article 6.3 of the Habitats Directive. For example, the revised SEA did not take into account recent environmental data concerning the importance of the coastal and marine area for a priority species, *Monachus monachus* (Mediterranean monk seal).

SAI Cyprus suggested that the Environmental Authority should consider revoking its decision to revise the SEA. Given the poor conservation status of *Charadrius Leschenaultii* in the Republic of Cyprus, the SAI suggested that the preparation of a national action plan would significantly contribute to defining conservation goals and coordinating protection and restoration action

for the species and its habitat. The audit played a critical role in finalizing the relevant Local Plan of Paralimni–Ayia Napa–Deryneia which, in effect, reinstated the terms and conditions in the original SEA Report.



Arab Republic of Egypt

Contributions to WGEA and INTOSAI Events

SAI Egypt participated in the 22nd meeting of the INTOSAI Working Group on Environmental Auditing (WGEA) held in January 2024 in Rovaniemi, Finland.

Egypt's representative gave a presentation entitled "Traditional Knowledge for Dealing With the Environment in Rural Communities in the Arab Republic of Egypt". The presentation aimed to clarify how rural communities in the Arab Republic of Egypt use traditional knowledge for conserving biodiversity and sustainable development. The presentation also demonstrated how traditional knowledge inherited from ancient Egyptians was used to develop innovative methods for environmental adaptation.



Participants in the 22nd Meeting of WGEA, January 2024, Rovaniemi, Finland (Source: WGEA Secretariat)

Resource management continues to play a crucial role in preserving the country's natural heritage and biodiversity. SAI Egypt conducted audits of four practical cases to study the overlap and integration of rural communities' environmental knowledge in projects aiming to protect the environment and enhance sustainable practices, as well as highlight the ability of local communities to adapt to their environment and develop sustainable natural resources extraction methods.

Furthermore, a member of SAI Egypt participated as a jury member in the selection process of the winners of

the third INTOSAI WGEA award, the result of which was announced during the meeting.



Participants in the 26th UN/INTOSAI Symposium, April 2024, Vienna, Austria (Source: INTOSAI Secretariat)

SAI Egypt's representative presented at the 26th UN/INTOSAI Symposium held in April 2024 in Vienna, Austria, on the theme "Implementation of Sustainable Development Goal (SDG) 13 on Climate Action". This theme is important because SDG 13 is considered a critical tool for assessing the effectiveness of measures taken by organizations to mitigate their impact on the environment as well as adapt to changing climate conditions. SAI Egypt presented on climate action auditing, climate risk management, and human impacts on climate change, as well as challenges encountered by audit institutions in auditing climate action.



European Court of Auditors

Reducing Carbon Dioxide Emissions from Cars

Earlier this year, the European Court of Auditors (ECA) published a performance audit [report on Reducing carbon dioxide emissions from passenger cars](#). European citizen interest in the European Union's (EU) climate actions was the driving force behind this audit. The ECA report provided an early insight into the implementation of the "Cars CO₂ Regulation" for new passenger cars. This regulation set an EU-wide average emissions target for new vehicles from 2010 and manufacturer-specific emission targets from 2012. In 2021, carbon dioxide (CO₂) emissions from the transport sector accounted for 23 percent of the EU's total greenhouse gas emissions, with passenger cars responsible for more than half.

The report pointed out that in the 2009-2019 period, the average real-world emissions of new vehicles did not drop, mainly because manufacturers focused on reducing emissions in the laboratory rather than on the road.

However, from 2020, when more stringent emission targets started to apply, it could be seen that the Cars CO₂ Regulation contributed positively to reducing real-world emissions from new vehicles, mainly due to the significant uptake of electric vehicles. At the same time, emissions from new combustion vehicles and plug-in hybrids remain an area of concern.

The ECA auditors consider that the CO₂ emission reduction targets for new passenger cars and the EU's climate ambitions up to 2030 are not sufficiently well-aligned. The key challenge for meeting emission reduction targets for 2030 and beyond will be to ensure a sufficient uptake of zero-emission vehicles. The report recommended increased assurance that vehicle emissions correspond to manufacturers' declared levels on Certificates of Conformity, better use of electronic tools for collecting and verifying car data, and refocused CO₂ emissions reduction targets on key elements that affect CO₂ emissions from new passenger cars.



Estonia

Efforts to Accelerate Production of Wind Energy

In January 2024, SAI Estonia published an audit report on the government's activities for promoting wind energy entitled, "National Audit Office: Tripling renewable energy production by 2030 may not be realistic based on the current situation."

Estonia has a goal that by 2030 the total electricity consumed in Estonia in a year will be produced from renewable sources. Currently, renewable energy amounts to roughly one-third of total yearly electricity consumption and wind energy amounts to 8 percent of that. In the future, the remaining two thirds of what is needed to achieve the target will mostly come from wind energy. SAI Estonia audited how effectively ministries have applied wind energy acceleration measures and what remaining challenges hinder the development of wind energy.

SAI Estonia concluded that there is no action plan to achieve Estonia's renewable energy goal by 2030. Although ministries have taken some steps to streamline planning processes and speed up environmental impact assessments, the impact of these measures has been modest. Planning processes remain lengthy in duration, and there are several unsolved issues related to planning and environmental impact assessments.

For example, due to the high number of protected bird and bat habitats and scattered populations, land areas in Estonia without any restrictions for wind farms is very small. Yet there is no agreement among public authorities on what the acceptable environmental impacts of wind farms are or what the significant impacts that need to be assessed are.

As a result, the environmental impact assessment proceedings of wind farms are time consuming, and wind farm developments may need to move to areas with less favorable wind conditions. The audit also concluded that although the electric grid must be strengthened before connecting new wind farms, the relevant ministry has no clear strategy or action plan for accomplishing this.

In addition, the government has not properly analyzed the impacts and benefits of offshore wind. SAI Estonia found that, despite some progress, it is rather doubtful that Estonia will reach the renewable energy goal by 2030.

The audit materials, including an English version of the report, are available at <https://www.riigikontroll.ee/>.



France

Adapting to Climate Change

Since 1832, the French *Cour des comptes* has produced an annual public report, and since 2022, this report has focused on thematic issues central to contemporary preoccupations. The [2024 annual public report](#) (only in French) focuses on public action for climate change adaptation, a topic that encompasses diverse and widespread challenges. Thus, the *Cour des comptes* emphasizes adaptation because it's a pressing concern for French citizens, affecting their daily lives, and because it attempted to provide an objective and comprehensive overview of this topic in France, which had been lacking until this report. This cross-subject analysis is all the more necessary as adaptation policies significantly impact public finances.

The annual report was a collaborative effort involving the French financial jurisdictions, including the six chambers of the *Cour des comptes* and the 17 Regional and Territorial Chambers of Accounts, aiming to address the action of both national and local authorities. The report contains 16 specific chapters. It begins with the outline of three transversal themes: [the role of public](#)

research (in French and English), [the involvement of financial and banking institutions](#) (only in French), and [the contribution of international development aid programs to adaptation](#) (only in French). The following chapters examine how public policies address the effects of climate change on infrastructures and living environment ([housing](#), [energy facilities](#), etc.), as well as on nature and people ([forest fire](#), [vulnerable people's health](#), etc.). The report offers 62 recommendations to public authorities.

From its [annual report on adaptation](#), the French *Cour des comptes* has drawn four key lessons. First, there is a need to better understand the effects of climate change (risks and scale). Second, both public decision-makers and citizens should be informed about adaptation and the essential link between mitigation and adaptation. Third, a coherent and well-structured strategy needs to be developed. Finally, bridging the financing gap for adaptation requires both finding new sources of funding and improving the quality of public spending.

The recognition by the French Ministry of Ecological transition of the quality of the work carried out by the French *Cour des comptes* highlights the crucial role that supreme audit institutions can play in climate change adaptation, keeping in mind that *“while mitigation remains at the heart of our efforts to counter climate change, it is now just as crucial to adapt”*.



United States of America

GAO Highlights Priority Recommendations for Agency Action

Since 2015, GAO has issued annual priority recommendation letters to the heads of federal departments and agencies. These letters bring attention to selected open recommendations from past audits that GAO believes are particularly important and warrant priority attention. A priority open recommendation is one that, if implemented, could save large amounts of money; improve congressional or executive branch decision-making on major issues; eliminate mismanagement, fraud, and abuse; or ensure that programs comply with laws and funds are legally spent, among other benefits.

In May and June 2024, GAO issued letters to the heads of the Environmental Protection Agency (EPA) and the Departments of Agriculture, Energy, and the Interior, among others. The letter to EPA outlined 12 open recommendations that GAO believes the agency should prioritize. These recommendations involve the five following areas:

- Improving the nation's water quality,
- Addressing data and risk communication issues related to drinking water and wastewater infrastructure,
- Managing climate risks,
- Protecting the nation's air quality, and
- Ensuring cybersecurity at EPA.

GAO tracks these priority recommendations along with all open recommendations and provides updates on our website of progress made in implementing recommendations.

GAO's Priority Open Recommendations

Our most important recommendations to help the federal government save money and improve government operations.

In this report: Our 2024 update for Environmental Protection Agency

Source: GAO.



The full report is available at [Priority Open Recommendations: Environmental Protection Agency | U.S. GAO](#). For further information, please contact Barb Patterson at pattersonb@gao.gov.