



INTOSAI  
Working Group  
on Environmental  
Auditing

## 11th Survey on Environmental Auditing

Mandatory fields are marked with (\*) and must be filled in to complete the form.

Dear INTOSAI Member,

Welcome to the 11th Survey on Environmental Auditing of the INTOSAI WGEA conducted in every three years to map the global status of the public sector environmental auditing practice.

The global environmental auditing survey responses prove instrumental in the successful design of the INTOSAI WGEA activities. Furthermore, environmental audit practitioners can use the results to compare their work to that of other countries. For SAIs that are new to environmental auditing, survey results demonstrate that auditing environmental issues is important and that they can learn from colleagues experienced in the field.

In the survey, questions cover the topics of auditing mandate, environmental audits and environmental auditing capacity, environmental audit cooperation among SAIs, and products developed by the INTOSAI WGEA. The focus period of the 11th Survey is 1 January 2021- 31 December 2023.

You may save the half-filled survey and forward it to colleagues by selecting the button "Save & continue" and using the unique weblink provided by the platform thereafter. The summary page can be viewed/printed/saved on the last page of the survey.

Kindly provide one coordinated response from your SAI by 5 April 2024 at the latest.

Please do not hesitate to contact the INTOSAI WGEA Secretariat at [intosaiwgea@vtv.fi](mailto:intosaiwgea@vtv.fi) in case of any questions or comments.

Thank you very much for your continued support and cooperation!

### Environmental audit mandate and types of environmental audits

In the context of this survey, **environmental audit refers to financial, compliance and/or performance audit that evaluates and gives opinions on authorities' actions in addressing environmental problems through environmental policies and programs.** Environmental audits can be related to topics, such as the management of natural resources, nature preservation, biodiversity, climate change, sustainable development or other.

**1. SAIs can conduct audits on environmental topics without any specific legal mandate. However, some SAIs have a specific mandate. Does your SAI have a legal mandate referring specifically to environmental auditing?**

You may describe the specific mandate if you wish.

Yes

\_\_\_\_\_

No

**2. Has your SAI's legal mandate changed between 2021-2023 in a way that has an impact on conducting environmental audits?**

Yes, please elaborate how

\_\_\_\_\_

No

**3. For how years has your SAI conducted environmental audits?**

Our SAI does not conduct environmental audits

1 year

2-5 years

6-10 years

over 10 years

**4. Which of the following types of environmental audits your SAI conducted during 2021-2023?**

**Financial Audit**

**If selected, please indicate the number of audits/products:**

\_\_\_\_\_

**Please elaborate if needed:**

\_\_\_\_\_

**Compliance Audit**

- 
- 

If selected, please indicate the number of audits/products: \_\_\_\_\_

Please elaborate if needed: \_\_\_\_\_

**Performance (value-for-money) audit**

- 
- 

If selected, please indicate the number of audits/products: \_\_\_\_\_

Please elaborate if needed: \_\_\_\_\_

**Prior audits (for example audits in advance of expenditure)**

- 
- 

If selected, please indicate the number of audits/products: \_\_\_\_\_

Please elaborate if needed: \_\_\_\_\_

**Special reports (e.g. overviews, investigative studies, rapid reviews):**

- 
- 

If selected, please indicate the number of audits/products: \_\_\_\_\_

Please elaborate if needed: \_\_\_\_\_

Other products, please elaborate:

- 
- 

If selected, please indicate the number of audits/products: \_\_\_\_\_

Please elaborate if needed: \_\_\_\_\_

**5. Please rate the potential objectives of environmental audits listed below. Have they been used by your SAI during 2021-2023?**

- 0 = objective not considered
- 1 = objective sometimes considered
- 2 = objective very often/always considered

	0	1	2
Fair presentation of financial statements and expenditures	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Compliance with international environmental agreements and treaties	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Compliance with domestic environmental legislation and policies	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Performance of government environmental policies and programs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Environmental impacts of non-environmental government programs	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Evaluation of environmental impacts of proposed environmental policies and programs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Identifying potential fraud/corruption in environmental and natural resource sectors	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Investigative work to provide information and insights on environment-related issues	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other, please elaborate: _____	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

The volume of environmental auditing and the topics addressed

6. In 2021-2023, what was the trend regarding the volume of environmental audits conducted in your SAI compared to the previous period (2018-2020)?

- increased (%) \_\_\_\_\_
- remained the same \_\_\_\_\_
- decreased (%) \_\_\_\_\_

**7. How does your SAI plan to change the volume of environmental audits in the next three years (2024-2026)? The volume will:**

- increase (%) \_\_\_\_\_
- remain the same \_\_\_\_\_
- decrease (%) \_\_\_\_\_

**8. In the table below, a list of environmental issues is presented, structured under 8 main themes. Please identify the topics your SAI has audited during 2021-2023 and topics that your SAI intends to audit during 2024-2026. Please tick all topics from the list that apply.**

	Audited 2021-2023	Plan to audit 2024-2026
<b>NATURAL RESOURCES</b>		
Forestry and timber resources	<input type="checkbox"/>	<input type="checkbox"/>
Fisheries (freshwater and marine)	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify): _____	<input type="checkbox"/>	<input type="checkbox"/>
<b>WATER</b>		
Drinking water: quality and supply	<input type="checkbox"/>	<input type="checkbox"/>
Pollution of water bodies (industrial and agricultural sources)	<input type="checkbox"/>	<input type="checkbox"/>
Wastewater treatment	<input type="checkbox"/>	<input type="checkbox"/>
Acidification of marine and/or freshwater	<input type="checkbox"/>	<input type="checkbox"/>
Water quantity management or management of watersheds	<input type="checkbox"/>	<input type="checkbox"/>
Marine pollution	<input type="checkbox"/>	<input type="checkbox"/>
Floods and stormwater management	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify): _____	<input type="checkbox"/>	<input type="checkbox"/>
<b>CLIMATE, AIR AND ATMOSPHERE</b>		
Climate change mitigation	<input type="checkbox"/>	<input type="checkbox"/>
Climate change adaptation	<input type="checkbox"/>	<input type="checkbox"/>
Stratospheric ozone layer depletion	<input type="checkbox"/>	<input type="checkbox"/>
Acid precipitation	<input type="checkbox"/>	<input type="checkbox"/>

	Audited 2021-2023	Plan to audit 2024-2026
Local air quality and pollution, such as smog, particulates (PM10, PM2.5, etc.), SO2, NOx and CO2	<input type="checkbox"/>	<input type="checkbox"/>
Indoor air quality	<input type="checkbox"/>	<input type="checkbox"/>
Toxic air pollutants, such as organic POPs, dioxins, furans	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify): _____	<input type="checkbox"/>	<input type="checkbox"/>
<b>WASTE</b>		
General waste	<input type="checkbox"/>	<input type="checkbox"/>
Plastic waste	<input type="checkbox"/>	<input type="checkbox"/>
Hazardous waste	<input type="checkbox"/>	<input type="checkbox"/>
E-waste	<input type="checkbox"/>	<input type="checkbox"/>
Municipal, solid and non-hazardous waste	<input type="checkbox"/>	<input type="checkbox"/>
Radioactive waste	<input type="checkbox"/>	<input type="checkbox"/>
Toxic substances	<input type="checkbox"/>	<input type="checkbox"/>
Contaminated sites and soil pollution	<input type="checkbox"/>	<input type="checkbox"/>
Medical waste	<input type="checkbox"/>	<input type="checkbox"/>
Food waste	<input type="checkbox"/>	<input type="checkbox"/>
Recycling	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify): _____	<input type="checkbox"/>	<input type="checkbox"/>
<b>BIODIVERSITY AND NATURE CONSERVATION</b>		
Protected areas and natural parks	<input type="checkbox"/>	<input type="checkbox"/>
Ecosystem management and ecosystem changes	<input type="checkbox"/>	<input type="checkbox"/>
Species diversity/endangered species	<input type="checkbox"/>	<input type="checkbox"/>
Invasive alien species	<input type="checkbox"/>	<input type="checkbox"/>
Protection of wetlands	<input type="checkbox"/>	<input type="checkbox"/>
Protection of rivers and lakes	<input type="checkbox"/>	<input type="checkbox"/>
Protection of marine habitat	<input type="checkbox"/>	<input type="checkbox"/>
Protection of forests	<input type="checkbox"/>	<input type="checkbox"/>
Protection of deserts and semiarid regions	<input type="checkbox"/>	<input type="checkbox"/>
Coastal protection	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify): _____	<input type="checkbox"/>	<input type="checkbox"/>
<b>LAND USE AND OTHER HUMAN ACTIVITIES</b>		
Agriculture	<input type="checkbox"/>	<input type="checkbox"/>
Management of urban environmental issues	<input type="checkbox"/>	<input type="checkbox"/>

	Audited 2021-2023	Plan to audit 2024-2026
Rural sustainability	<input type="checkbox"/>	<input type="checkbox"/>
Land-use planning and urban development	<input type="checkbox"/>	<input type="checkbox"/>
Land improvement	<input type="checkbox"/>	<input type="checkbox"/>
Soil degradation	<input type="checkbox"/>	<input type="checkbox"/>
Recreation and tourism	<input type="checkbox"/>	<input type="checkbox"/>
Cultural heritage of environmental importance/features	<input type="checkbox"/>	<input type="checkbox"/>
Circular economy	<input type="checkbox"/>	<input type="checkbox"/>
Biosafety and genetically modified organisms (GMOs)	<input type="checkbox"/>	<input type="checkbox"/>
Chemicals management	<input type="checkbox"/>	<input type="checkbox"/>
Pesticides	<input type="checkbox"/>	<input type="checkbox"/>
Fertilizers	<input type="checkbox"/>	<input type="checkbox"/>
Environment and human health	<input type="checkbox"/>	<input type="checkbox"/>
Infrastructure development	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify): _____	<input type="checkbox"/>	<input type="checkbox"/>
<b>ENERGY AND TRANSPORT</b>		
Energy (electricity, heat, fuels) production	<input type="checkbox"/>	<input type="checkbox"/>
Energy efficiency	<input type="checkbox"/>	<input type="checkbox"/>
Renewable energy	<input type="checkbox"/>	<input type="checkbox"/>
Energy infrastructure/connectivity	<input type="checkbox"/>	<input type="checkbox"/>
Energy transition	<input type="checkbox"/>	<input type="checkbox"/>
Transportation, traffic and mobility	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify): _____	<input type="checkbox"/>	<input type="checkbox"/>
<b>GOVERNANCE</b>		
Environmental impact assessment	<input type="checkbox"/>	<input type="checkbox"/>
Strategic environmental assessment (SEA)	<input type="checkbox"/>	<input type="checkbox"/>
Environmental taxes, charges, fees, levies, deposit-refund systems	<input type="checkbox"/>	<input type="checkbox"/>
Trading schemes (e.g. emissions trading, tradable allowances)	<input type="checkbox"/>	<input type="checkbox"/>
Green budgeting	<input type="checkbox"/>	<input type="checkbox"/>
Domestic environmental funds and subsidies	<input type="checkbox"/>	<input type="checkbox"/>
International environmental funds and subsidies	<input type="checkbox"/>	<input type="checkbox"/>
Environmental liabilities	<input type="checkbox"/>	<input type="checkbox"/>
Fraud and corruption in the environmental management	<input type="checkbox"/>	<input type="checkbox"/>

	Audited 2021-2023	Plan to audit 2024-2026
Environmental management systems	<input type="checkbox"/>	<input type="checkbox"/>
Green public procurement	<input type="checkbox"/>	<input type="checkbox"/>
Natural disaster preparedness and emergency response	<input type="checkbox"/>	<input type="checkbox"/>
Public awareness and inclusion, environmental education	<input type="checkbox"/>	<input type="checkbox"/>
Others (please specify): _____	<input type="checkbox"/>	<input type="checkbox"/>

**9. Which are in your opinion the three most pressing environmental issues facing your country?**

1st issue \_\_\_\_\_

2nd issue \_\_\_\_\_

3rd issue \_\_\_\_\_

**10. Are there any global or national trends or developments that particularly affect environmental auditing in your SAI?**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

International environmental agreements and  
the United Nations Sustainable Development Goals (SDG)

**11. Did your SAI audit international environmental agreements or treaties during 2021-2023 (EU Directives not included)**

Yes, as main target of an audit. Please indicate which agreement(s): \_\_\_\_\_

Yes, as partial target of an audit. Please indicate which agreement(s): \_\_\_\_\_

No

**12. Does your SAI plan to audit international environmental agreements or treaties in the next three years (2024-2026)? (EU Directives not included)**



Yes as main target of an audit. Please indicate which agreement(s): \_\_\_\_\_

Yes as partial target of an audit. Please indicate which agreement(s): \_\_\_\_\_

No

**13. How did the United Nations 2030 Agenda for Sustainable Development influence your SAI's audit practice during 2021-2023. Please mark all that apply.**

SDGs have been used to choose audit topics

SDGs have been used as criteria in audits

Agenda 2030/the SDGs have been integrated to all audits

Agenda 2030/the SDGs have been included in environmental audits

Agenda 2030/the SDGs has been included in other, non-environmental audits

SAI has developed a specific audit methodology to audit SDGs

SAI has used IDI's ISAM approach

Focus on preparedness to implement the SDGs

Focus on auditing the implementation of the SDGs

Focus on leaving no one behind

Focus on future generations

Focus on capacity of the government to monitor the implementation of the SDGs

Agenda 2030 has not influenced our audit practices

Other, please specify: \_\_\_\_\_

**14. Did your SAI conduct any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the SDGs during 2021-2023 (i.e. investigating specifically the goals, targets and/or indicators of the SDGs, or assessing the general progress on the UN 2030 Agenda)?**

Yes, please indicate which SDG or approach: \_\_\_\_\_

No

**15. Please specify which of the environment-related Sustainable Development Goals listed below your SAI has audited during 2021-2023 and the environment-related SDGs that your SAI intends to audit during 2024-2026.**

	Audited 2021-2023	Plan to audit 2024-2026
SDG 6 – Clean Water and Sanitation	<input type="checkbox"/>	<input type="checkbox"/>
SDG 7 – Affordable and Clean Energy	<input type="checkbox"/>	<input type="checkbox"/>

	Audited 2021-2023	Plan to audit 2024-2026
SDG 11 – Sustainable Cities and Communities	<input type="checkbox"/>	<input type="checkbox"/>
SDG 12 – Responsible Consumption and Production	<input type="checkbox"/>	<input type="checkbox"/>
SDG 13 – Climate Action	<input type="checkbox"/>	<input type="checkbox"/>
SDG 14 – Life Below Water	<input type="checkbox"/>	<input type="checkbox"/>
SDG 15 – Life on Land	<input type="checkbox"/>	<input type="checkbox"/>
Other: _____	<input type="checkbox"/>	<input type="checkbox"/>

## The impact of environmental audits Communication of audit results

**16. Which elements does your SAI take into account when assessing the impact of its environmental audits? Please mark all that apply.**

- Parliamentary hearings
- Media coverage
- Social media coverage
- Results of follow-up audits
- Monitoring the implementation of recommendations/audit findings (e.g. via letter, interview, survey)
- Government response to audit recommendations
- Budgetary savings resulting from the SAIs findings and recommendation
- Feedback from experts/citizens
- Any other method: \_\_\_\_\_
- Our SAI does not assess impact of environmental audits

**17. Please assess based on your own judgement the level of impact the environmental audits conducted by your SAI in helping government departments to....**

	No impact	Low impact	Medium impact	High impact
Formulate environmental legislation or environmental policies and programs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Enforce regulations	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Improve functioning of policies and programs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

	No impact	Low impact	Medium impact	High impact
Improve economic, efficient and effective use of environmental funds	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Generate environmental indicators, performance measures, monitoring systems, or other policy information to evaluate environmental policy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Develop environmental management systems	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Produce environmental reports	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other, please specify: _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**18. How does your SAI usually communicate the results of environmental audits to stakeholders, such as Parliament, NGOs, academia and citizens? Please mark all that apply.**

- Distribution of a printed version of audit report
- Full audit report made public on the web
- Only audit report summary made public on the web
- Press releases
- Briefings for journalists
- Presentations in events
- Articles in printed media written by SAI
- Blogs written by SAI
- Radio/TV appearances
- Booklet/1-pager with audit results
- Infographs
- Tweets or short summaries about audit reports published in social media (such as Facebook, Twitter, LinkedIn etc.)
- Videos or animations on audit reports in website or social media
- Podcasts
- Audit reports obtainable upon request (not distributed otherwise)
- No parts of audit reports are made public
- Other (please specify): \_\_\_\_\_

**19. If possible, please share an environmental audit success story experienced by your SAI during 2021-2023 or a journey towards success for the benefit of international peers. What were the key elements helping your SAI to achieve impact?**

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## Environmental audit teams in SAIs

20. Does your SAI have a specific department/section/unit working full time on environmental audits?

Yes

No

21. How many environmental auditors (auditors working mainly with environmental audits) were there in your office in 2021-2023 on average?

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22. How many auditors are there altogether in your SAI?

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23. During 2021-2023 how many employees were involved with one environmental audit on average? If none, please mark zero (0).

Number of environmental auditors \_\_\_\_\_

Number of other employees\*, please specify \_\_\_\_\_

\*By "other employees" we mean employees who are not auditors, but who contribute significantly to the audit process (e.g. internal experts, engineers, apprentices, supportive staff). It could also be the member of Civil Society Organization for Citizens Participatory Audit.

**24. How did the number of employees working on environmental audits in your SAI during 2021-2023?**

- increased
- remained the same
- decreased
- there are no environmental auditors

**25. How does your SAI plan to change the number of employees involved in conducting environmental audits in 2024-2026?**

- increase
- remain the same
- decrease
- not applicable/no plans

**26. Overall, which of the competences are covered in your SAI by the employees working on environmental audits?**

- financial auditing experience
- compliance auditing experience
- performance auditing experience
- finance (e.g. experience/knowledge of accounting, taxation, financial analysis)
- economics
- law (e.g. experience/knowledge of public law, business law, environmental law)
- public administration and management (knowledge of the system and operations of the government)
- natural/environmental sciences, (environmental) engineering
- statistics, data analysis
- IT, GIS experts
- social science
- other(s), please specify: \_\_\_\_\_

## Environmental audit challenges and developments International cooperation

**27. Which of the following barriers did your SAI experience in executing environmental audits during 2021-2023?**

	Yes	No
Absence of SAI's mandate	<input type="radio"/>	<input type="radio"/>
Lack of human resources/environmental auditors	<input type="radio"/>	<input type="radio"/>
Lack of skills or expertise within existing staff	<input type="radio"/>	<input type="radio"/>
Lack of technical resources (e.g. insufficient equipment, poor Internet connection etc.)	<input type="radio"/>	<input type="radio"/>
Environment not the priority topic, no interest by SAI management	<input type="radio"/>	<input type="radio"/>
Environment not a government priority	<input type="radio"/>	<input type="radio"/>
Overall instability of the government	<input type="radio"/>	<input type="radio"/>
Lack of environmental laws and standards	<input type="radio"/>	<input type="radio"/>
Lack of environmental policies and programmes	<input type="radio"/>	<input type="radio"/>
Insufficient monitoring and reporting systems	<input type="radio"/>	<input type="radio"/>
Insufficient data on the state of the environment	<input type="radio"/>	<input type="radio"/>
Difficulty in accessing the data	<input type="radio"/>	<input type="radio"/>
Difficulty in validating reported data	<input type="radio"/>	<input type="radio"/>
Difficulty in analysing reported data	<input type="radio"/>	<input type="radio"/>
Other(s) (please specify): _____	<input type="radio"/>	<input type="radio"/>

**28. Please mark which of the possible environmental audit developments listed below are planned in your SAI in 2024-2026?**

- Creation of a department/unit focusing on environmental audit within our SAI
- Mainstreaming environmental perspective in other audit fields
- Collaboration with other auditors in SAI
- Collaboration with external experts/seeking expert advice
- Training in environmental issues
- Training in environmental auditing
- Attention to the quality and reliability of environmental data
- Attention to the environmental audit methodology
- Attention to the impact of audits

- Focus on Sustainable Development Goals
- Increasing use of AI (artificial intelligence)
- Exchange of knowledge with other SAIs
- Cooperative audit with other SAIs
- Peer review by other SAIs
- Other, please specify: \_\_\_\_\_
- Our SAI does not anticipate any special developments regarding environmental auditing in the next three years

**29. During 2021-2023, did your SAI have any experience with cooperating with another SAI(s) on environmental auditing issues?**

- Yes
- No, please elaborate on the reasons \_\_\_\_\_

### INTOSAI WGEA products and future work

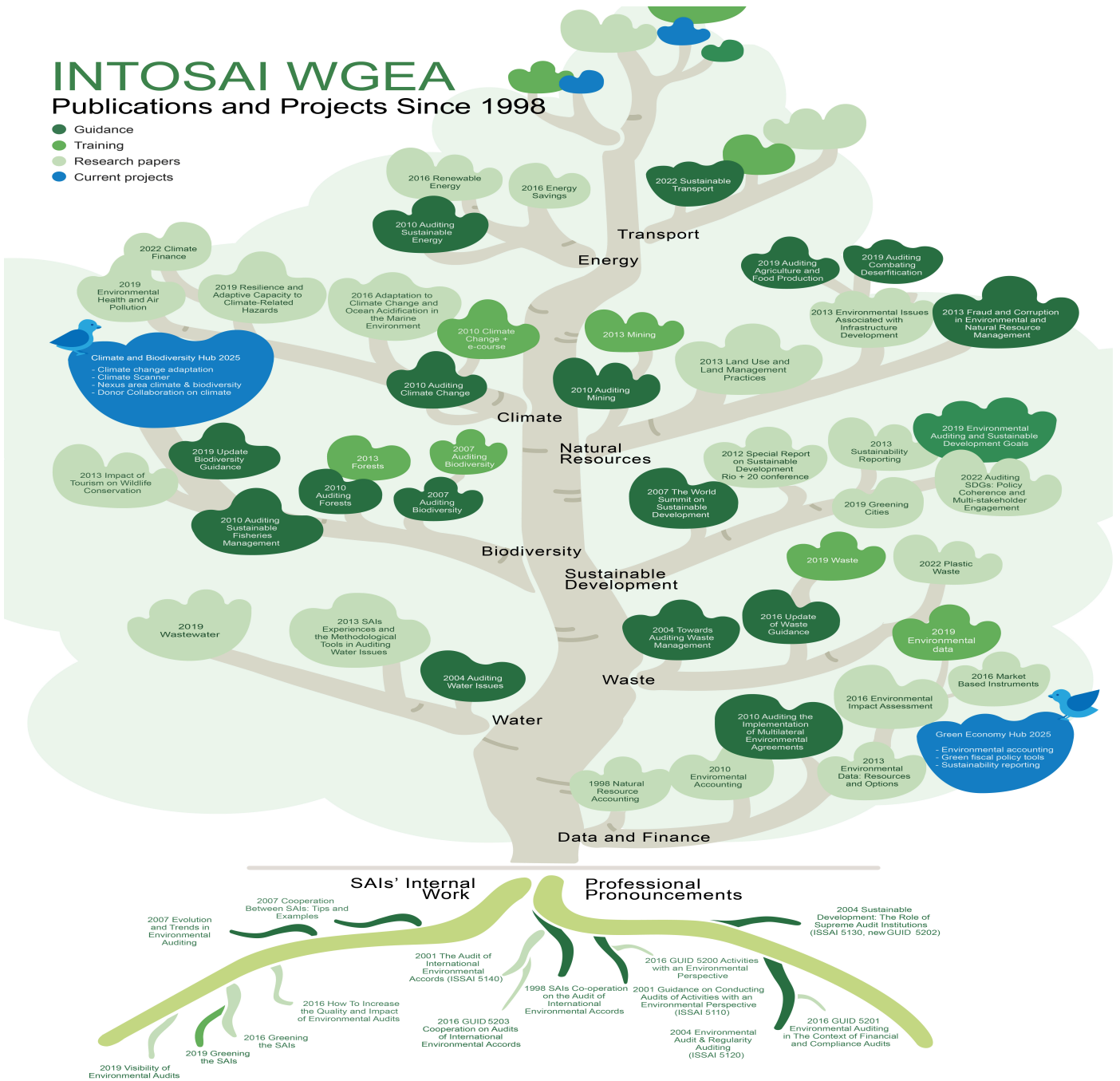
**31. The visual below displays the WGEA documents produced throughout the years. You may have a closer look at all publications through the following link as well: [Studies & Guidelines \(wgea.org\)](https://www.intosai.org/en/studies-guidelines).**

**During 2021-2023, did your SAI consider any of the WGEA products displayed in its work?**

- Yes
- No
- We were not aware of WGEA documents nor this tree

# INTOSAI WGEA Publications and Projects Since 1998

- Guidance
- Training
- Research papers
- Current projects



Updated in September 2022 by SAI Finland

32. Which product(s) did you find particularly useful?

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33. Please rate the importance or usefulness of different types of INTOSAI WGEA products and services to your SAI:



	0 not aware of the product	1 not at all useful	2 not very useful	3 relatively useful	4 very useful
Studies and guidelines	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Special reports for UN Conferences ("bulletins")	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Seminar summaries, literature reviews etc.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
WGEA blogs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Website: <a href="http://www.wgea.org">www.wgea.org</a>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
INTOSAI WGEA LinkedIn	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
INTOSAI WGEA X (ex-Twitter)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Face-to-face training courses organised by iCED	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Online trainings organised by iCED	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
MOOCs organised by SAI Estonia	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Working Group meetings and Assemblies	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
WGEA project webinars and meetings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Greenlines newsletter	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Joining cooperative audit on Climate Change Adaptation Actions in the IDI platform	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Joining rapid review initiative ClimateScanner initiated by SAI Brazil	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Other, please specify: _____	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**34. Would your SAI be interested in additional INTOSAI WGEA products related to environmental auditing? Please specify the most interesting topic(s) and types of products/projects for your SAI.**

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**35. INTOSAI WGEA website includes an audit database of environmental audits where SAIs can submit their audits: [Audit Database \(wgea.org\)](http://wgea.org). Has your SAI submitted in 2021-2023 an environmental audit in the WGEA audit database?**

Yes

- No
- I don't know
- I did not know that the WGEA audit database exists.

**36. How would you assess the impact of the work that takes place in the INTOSAI WGEA network to your SAI?**

0   1   2   3   4   5   6   7   8   9   10

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No impact at all                                    Extremely impactful

**37. What would you recommend for the main theme of the 2026-2028 INTOSAI WGEA work plan?\* Please explain your suggestion.**

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\* You can find the current INTOSAI WGEA Work Plan here: [Work Plan \(wgea.org\)](https://www.wgea.org/Work-Plan).

### SAI and contact details

**38. Which INTOSAI Region your SAI belongs to/mainly works with:**

- AFROSAI
- ASOSAI
- ARABOSAI
- CAROSAI
- COMTEMA
- EUROSAI
- PASAI
- Our SAI does not belong to any INTOSAI Region

**39. Please provide contact information for the official(s) completing this survey. We will use this information only to clarify responses, if required.**

First name \* \_\_\_\_\_

Last name \* \_\_\_\_\_

Email \* \_\_\_\_\_

Work title \* \_\_\_\_\_

Country \* \_\_\_\_\_

Name of SAI \* \_\_\_\_\_

Additional contact email \* \_\_\_\_\_

**This was our last question. We highly appreciate the time and effort you and your SAI contributed to filling in the survey form. Thank you!**

The survey will provide a downloadable summary of your responses after submission. It is also possible to edit responses at this stage before making the final survey submission.