



The rise of environmental and climate audits continue

- 11th INTOSAI WGEA survey
on environmental auditing



INTOSAI
Working Group
on Environmental
Auditing

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Foreword

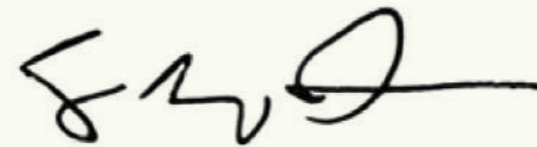
The International Organisation of Supreme Audit Institutions (INTOSAI) serves as the umbrella organisation for the external public sector audit community. The INTOSAI Working Group on Environmental Auditing (WGEA) is the largest working group of INTOSAI, with 86 member Supreme Audit Institutions (SAI) as of September 2024. Our key goals are to increase the expertise in environmental auditing globally and to enhance environmental governance with high-quality contribution and visibility. We develop audit methodology, provide guidance and training, and manage a platform for exchange of information among peers. Additionally, significant cooperation occurs at six regional WGEAs fostering regional initiatives.

This 11th INTOSAI WGEA Survey offers a comprehensive overview of the current state of environmental auditing globally. It highlights the audits that SAIs have conducted and plan to undertake, the resources allocated to these efforts, the topics SAIs choose, the ways they conduct their audits and communicate about them, and how they incorporate the global frameworks, notably the UN Sustainable Development Goals and the Paris Agreement on climate change, to their work.

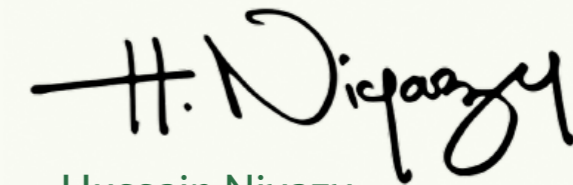
The survey results give a unique perspective on both environmental governance and the work and needs of SAIs. Most importantly, it serves as a valuable resource for the INTOSAI WGEA Secretariat in planning future work. The survey provides clear insight into areas where SAIs would benefit from additional support and informs the planning of future WGEA activities, particularly the next Work Plan for 2026-2028.

We extend our warmest thanks to all SAIs that contributed to this survey, the INTOSAI WGEA Steering Committee Members for their valuable feedback, and both the INTOSAI WGEA Secretariat in SAI Finland and Vice Chair in SAI Maldives.

Helsinki & Malé 16 October 2024



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Executive summary

Organizing environmental auditing and environmental auditors

82 Supreme Audit Institutions (SAI) around the world answered the survey. Although a specific mandate is not necessary to carry out environmental audits, a third of the respondents replied with having such a mandate.

For most SAIs, environmental auditing is a customary practice. Two thirds of SAIs that responded have conducted environmental audits for over ten years already. 49% of respondents informed that their SAI has as specific department or a group working with environmental auditing. Based on the answers, the number of environmental auditors in 2021-2023 varied considerably from zero to as much as 250 auditors per SAI. Calculations depict that the share of environmental auditors out of all auditors is ~1.7% on average. Most regions have seen an increase in the number of environmental auditors.

88% of responding SAIs conduct environmental performance (value-for-money) audits, 58% conduct compliance audits and 53% financial audits. On aver-

age, 10 environmental performance audits were produced per SAI in 2021-2023, but the number ranged depending on the size of the SAI.

SAIs have a strong performance audit orientation in environmental auditing. Over 70% of SAIs consider the performance of government environmental policies and programs in addition to the compliance with domestic environmental legislation and policies in their environmental audits always or often. Less than 40% consider the fair presentation of financial statements and expenditures always or often.

According to the survey, there has been an increase in environmental auditing in 2021-2023. 45% of survey respondents say that the trend of growing overall volume of environmental audits continues.

Environment in the audits

The survey concluded that climate change, pollution and water are considered the most pressing environmental

problems among SAIs. Climate change is a top concern for SAIs in all regions, when pollution was described as a priority concern for SAIs in AFROSAI, ASOSAI and EUROSAI regions. There is regional variation in the distribution of environmental concerns for SAIs.

In 2021-2023, the most popular audits topics were climate change adaptation, agriculture, municipal, solid and non-hazardous waste, forestry and timber resources, and climate change mitigation.

The top themes SAIs plan to audit in 2024-2026 are climate change (adaptation and mitigation), protected areas and natural parks, drinking water (quality and supply) and renewable energy.

The SDGs have been used most often to choose audit topics and as audit criteria. Two thirds of the SAIs that responded also conduct audits in direct relation to the SDGs. While the SDGs have been included in environmental audits, they have been integrated in non-environmental audits as well.

Communication and impact of audits

The most popular way of making audit results public among SAIs is making full audit report public in the web (81% of SAIs). About half of the SAIs send press releases, distribute printed versions of their reports, give presentations and make tweets or short summaries on audit reports.

Most popularly, SAIs measure their impact through audit recommendations by monitoring the implementation of recommendations or audit findings. This survey has seen growth in measuring impact with government response to audit recommendations. From a regional perspective, no holistic one-size-fits-all measurement tool can be generalized.

In terms of impact, 40% of the respondents consider their SAI having a high impact on enforcing legislation and improving functioning of policies and programs. Overall, SAIs consider having impact in many areas.

Challenges, future prospects and cooperation

In the 11th survey, top barriers in environmental auditing remain the same compared to the previous survey, namely insufficient monitoring, reporting systems and data. This year, more barriers were identified compared to 2021. In 2024, more SAIs identified barriers related to accessing the data, the skills or expertise of staff, and lack of human resources, while also highlighting the lack of the environment as priority for SAIs' management. In regards to future prospects of environmental audit developments, SAIs anticipate more focus on SDGs and training on environmental auditing and environmental issues.

In terms of cooperation, 68% of respondents confirm that they have cooperated with another SAI by engaging in experience-sharing and conducting audits in cooperation with other SAIs.

Expectations for the INTOSAI WGEA

Regarding the usefulness of WGEA products, several SAIs found all products useful - meetings, publications and website in particular. In addition, trainings and professional pronouncement were mentioned. In 2021-2023, a third of responding SAIs had submitted at least one audit in the audit database at WGEA's website. The overall impact of the WGEA on SAIs measured positive, except in the Latin America and Caribbean regions, where the impact is lowest.

For the next INTOSAI WGEA Work Plan 2026-2028, SAIs nominated climate change and biodiversity as main topics. Other proposed topics were sustainability reporting, pollution, chemicals and green procurement, taxes, subsidies and green budgeting in the context of green economy.

1 Methodological remarks

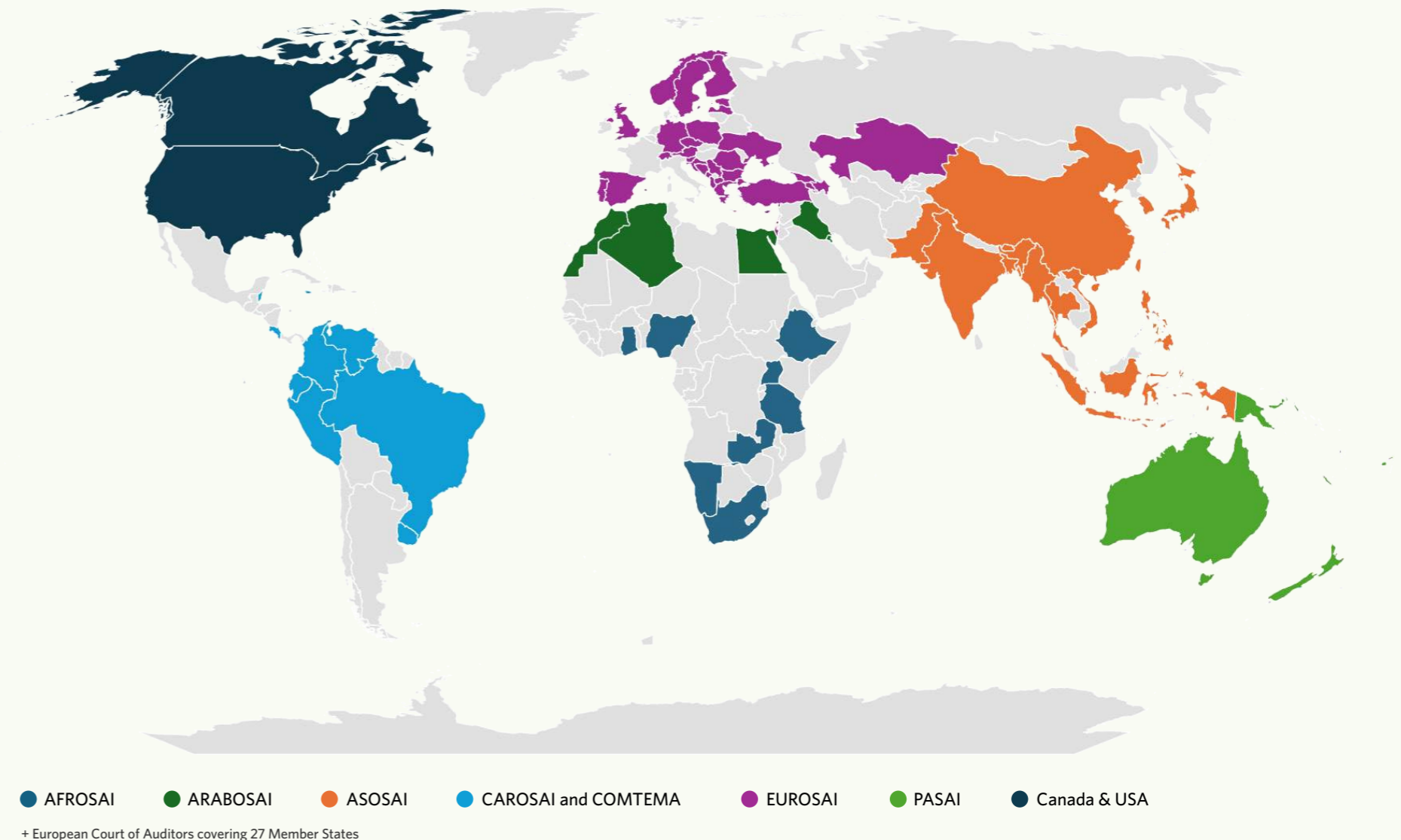
Since 1992, every three years the INTOSAI WGEA Secretariat has conducted a survey to Supreme Audit Institutions (SAI) to map global and regional trends and challenges in environmental auditing. In 2024, the survey was conducted for the 11th time. The survey covers the years between 2021-2023 and charts the SAIs' plans for 2024-2026.

The survey was distributed to 195 Supreme Audit Institutions in March 2024, and we received responses from 82 SAIs. This includes one response from the European Court of Auditors (responsible for auditing 27 Member States of the European Union) as in previous surveys.

As a result, the response rate for the survey stands at 42%. This represents an improvement of 15% compared to the previous 10th survey conducted in 2021, which gained 71 responses.

It is important to note that only 67% of the 11th survey respondents took part in the 10th survey in 2021. With the 9th survey (2018), the share of SAIs that responded both then and now in 2024 is 59%. Consequently, the comparisons between 2021 and 2024 are not taking place between the same SAIs but rather among a larger group of SAIs.

SAIs that responded to the survey



The survey responses per INTOSAI regions in 2024 (11th survey) and 2021 (10th survey)



Like previously, this year we combined the answers from CAROSAI and COMTEMA. Canada and USA are in their own category, as they do not belong into any INTOSAI region.

In the 11th survey, particularly the PASAI and ASOSAI regions were more active in providing answers compared to the 10th survey.

Comparing the answers in the INTOSAI regions to the number of SAI responses in these regions, we can observe a considerable variation in response rates. In CAROSAI and COMTEMA, one fifth of the SAIs answered, whereas in the

EUROSAI over two thirds of the SAIs answered. In PASAI, over half of the region's SAIs answered.

Consequently, the responses are biased from the number of answers to the EUROSAI region, which represent 41% of all answers, although EUROSAI SAIs make 23% of INTOSAI members.

However, it is good to note that some SAIs belong to two INTOSAI regions. In these cases, SAIs were asked to choose the region their SAI belongs to or mainly works with, and consequently the response rate could not be 100%.

The share of responses from INTOSAI regions compared to the number of SAIs in these regions

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
Survey 2024	9	14	6	9	34	8	2
SAIs in region (full members)	25	48	22	45	50	16	2
Regional response rate	36%	29%	27%	20%	68%	50%	100%

Concerning the maps, it is useful to note that geographically larger countries catch the eye, whereas smaller countries (especially small island countries) are hardly visible. In the annex 1, the whole list of respondents is available. What the maps show is that there are responses from around the world, but some linguistic features have an effect. As the INTOSAI WGEA is an English-speaking working group and the survey was sent in English, it is no surprise that there are fewer responses from non-English-speaking regions.

Finally, we have analysed some WGEA specific answers reflecting on whether respondents are WGEA members. 67% of the respondents to the 11th survey are WGEA members.

2 Organizing environmental auditing



2.1 A third of SAIs have a specific legal mandate to conduct environmental audits

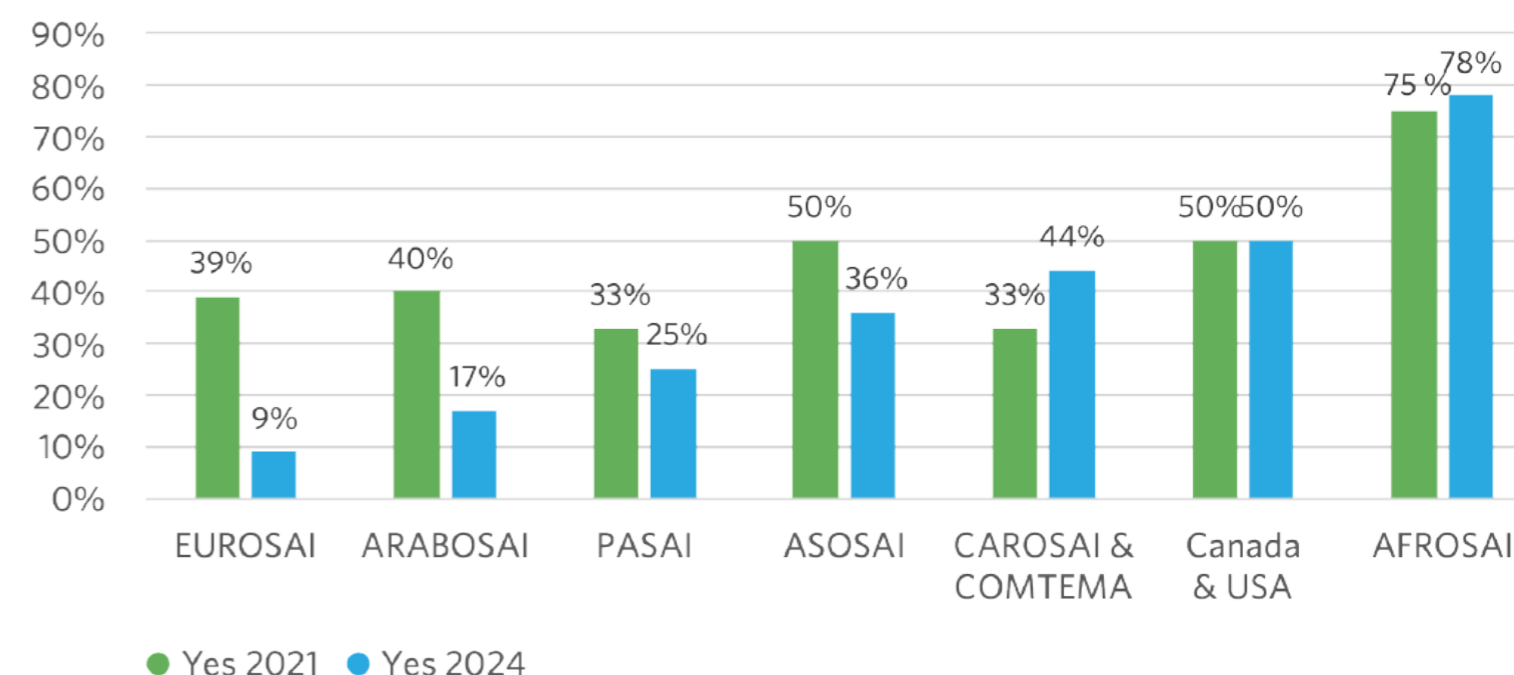
Survey questions:

- Does your SAI have a legal mandate referring specifically to environmental auditing? (n=80)
- Has your SAI's legal mandate changed between 2021-2023 in a way that has an impact on conducting environmental audits? (n=80)

The INTOSAI WGEA has traditionally asked whether SAIs have a legal mandate specifically referring to environmental auditing in its surveys, although a lack of such a mandate should not hinder carrying out environmental audits. As an answer to this question, a third (30%) of the SAIs replied that they have a specific mandate for environmental auditing. This represents a decline from the previous survey, where as many as 45% of the SAIs disclosed that they have such a mandate. Some respondents noted that the specific mandate has been given either in the act on the Supreme Audit Institution, or in an act on environment management or law on environmental protection.

Most SAIs with specific legal mandates on environmental audits are in the AFROSAI and CAROSAI and COMTEMA regions. Most decrease in the specific mandate took place among the SAIs that answered from EUROSAI region.

SAIs with specific mandate per region in 2021 and 2024



When asked whether the SAI mandate has changed during 2021-2023, we received only three positive answers. Thus, it appears that the SAIs, especially in the EURO-SAI region, have interpreted the question differently in these two surveys. Three SAIs which note a change in their mandate, are from CAROSAI and COMTEMA region. The change has taken place either in the context of a constitutional reform or through a renewal of the audit act.

Taken the large variation of answers in the 2021 compared to the 2024 survey, it might be useful to further elaborate the question in the next survey, or abandon it altogether especially taken the fact that environmental auditing does not require any specific mandate from a SAI.

2.2 For most SAIs, environmental audits are already a customary practice

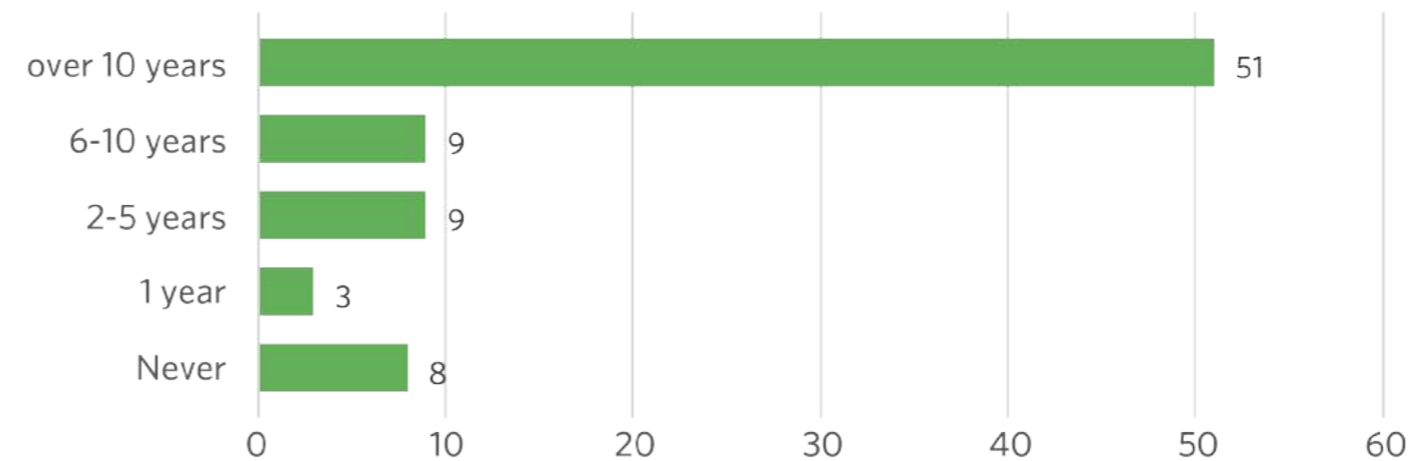
Survey question

- For how many years has your SAI conducted environmental audits? (n=80)

In this survey, for the first time, it was asked how long SAIs have conducted environmental audits. Almost two thirds of the SAIs (51 SAIs out of 80 respondents) have conducted environmental audits for over ten years already.

With regional consideration, the SAIs in the PASAI region are newer to environmental auditing. In CAROSAI and COMTEMA regions, the number of SAIs that are not conducting environmental audits is the largest.

The length of environmental audit activity in SAIs



The length of environmental activity per INTOSAI regions

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
over 10 years	56%	50%	83%	56%	75%	38%	100%
6-10 years	22%	21%	0%	0%	13%	0%	0%
2-5 years	11%	22%	17%	0%	6%	25%	0%
1 year	0%	7%	0%	0%	3%	12%	0%
no env. audits	11%	0%	0%	44%	3%	25%	0%

**SUCCESS
STORY FROM
SAI MALDIVES**

RAISING THE PROFILE OF ENVIRONMENTAL AUDITING

Since the establishment of the environmental audit unit in 2022 at the **Auditor General's Office of Maldives**, we have made significant progress in promoting sustainable practices and accountability. Our membership in the INTO-SAI WGEA has allowed us to collaborate with like-minded professionals and contribute to advancing environmental audit practices. Hosting the 21st INTOSAI WGEA Assembly in AA. Ukulhas was a his-

toric moment for us, allowing us to showcase our progress and learn from global counterparts. Furthermore, in the year 2024 we were appointed as the Vice Chair of the INTO-SAI WGEA, which had been a testament to our dedication in this field. We are eager to continue our work with the WGEA and play a part in shaping the future of environmental auditing globally.

SAI Maldives has fostered technical expertise by developing modules for the Global Audit on Climate Change Adaptation Actions, Sea Level Rise, and Coastal Erosion, and have provided training and technical support to 30 auditors from small island nations like the Bahamas, Marshall Islands, New Caledonia, Solomon Islands, and Tuvalu.



2.3 Performance audits prevail but interest in financial auditing and special reports is increasing

Survey question:

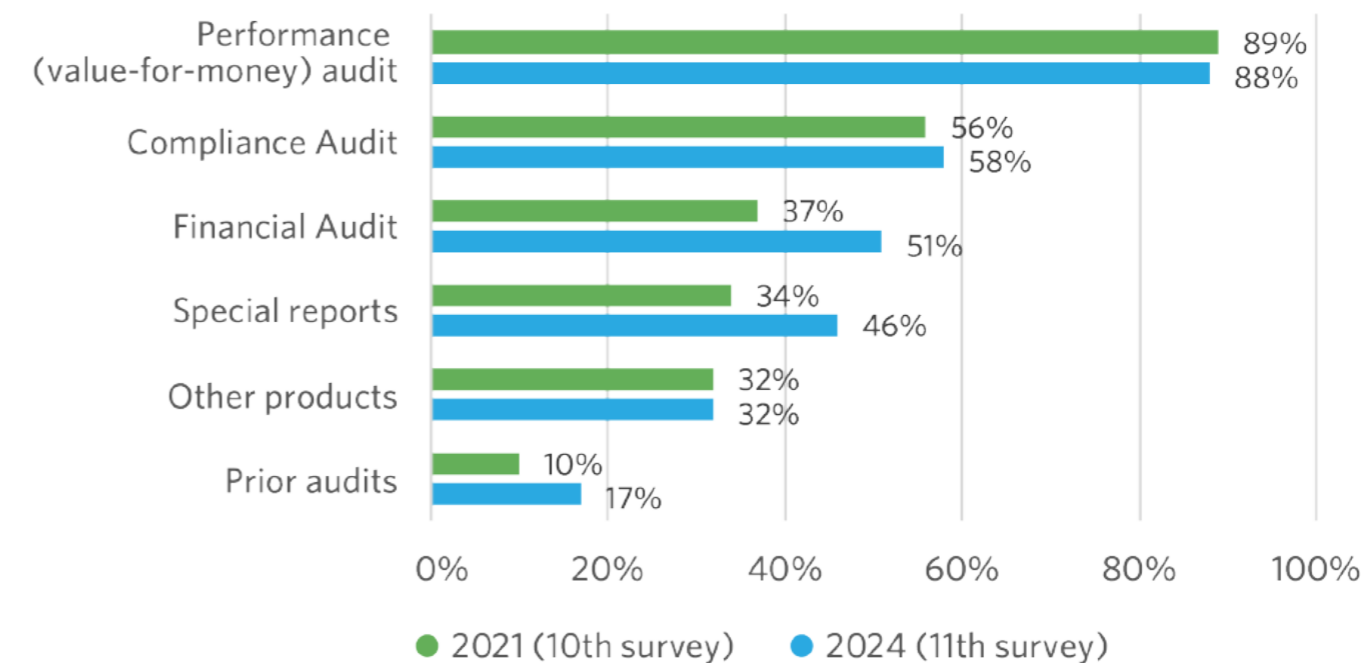
- Which of the following types of environmental audits your SAI conducted during 2021-2023? (n=78)
- If selected, please indicate the number of audits/products (n=57)
- Please rate the potential objectives of environmental audits listed below. Have they been used by your SAI during 2021-2023? (n=76)

Most of the SAIs that responded in the survey conduct environmental performance audits (88% of respondents). 58% of SAIs conduct compliance audits and 53% financial audits. Almost half (46%) produce other types of special reports (like over-views, investigative studies or rapid reviews), and 17% prior audits.

The audit activities can fall into more than one of the above categories. For example, one SAI noted that all their audit reports address compliance and performance issues, and another SAI that compliance aspects are included in financial audits.

Concerning financial audits, one of the SAIs noted that they have carried out tasks related to sustainable energy financing. Some SAIs noted that they conduct financial audits concerning the financial statements of ministries of the environment in their answers, which are more oriented on errors and misstatements in the financial statements and thus not environmental audits per se. However, one SAI noted that

Types of environmental audits in 10th and 11th surveys



in its financial audits, it has started to include commentary on reviewing environmental, social, and governance (ESG) reporting of organizations. Where material, financial audits will also include environmental liabilities.

Concerning special reports, SAIs have conducted:

- reviews (rapid and update reviews),
- investigations,
- high risk reports,
- priority recommendation letters,
- technology assessments,
- snapshots and spotlights, and
- perspectives and briefings.

As for other products, SAIs have:

- provided opinions,
- conducted SDG audits, special studies, testimonies, oral presentations and statements for the record,
- commissioned reports, blogs and inquiries to the ministries, and
- written articles.

The increased importance of environmental and sustainability considerations in all activities could be the reason why more SAIs categorize financial audits among environmental audits compared to the 2021 survey. Also, the increase in number of special reports indicates the increasing variety of products that SAIs produce.

Types of environmental audits per INTOSAI region

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
Performance audits	100%	92%	100%	56%	93%	75%	100%
Compliance audits	33%	75%	80%	56%	57%	0%	100%
Financial audits	50%	55%	25%	37%	65%	20%	100%
Special reports, reviews	33%	43%	20%	50%	56%	20%	100%
Other products	100%	33%	0%	25%	36%	20%	100%
Prior audits	0%	0%	0%	37%	17%	40%	0%

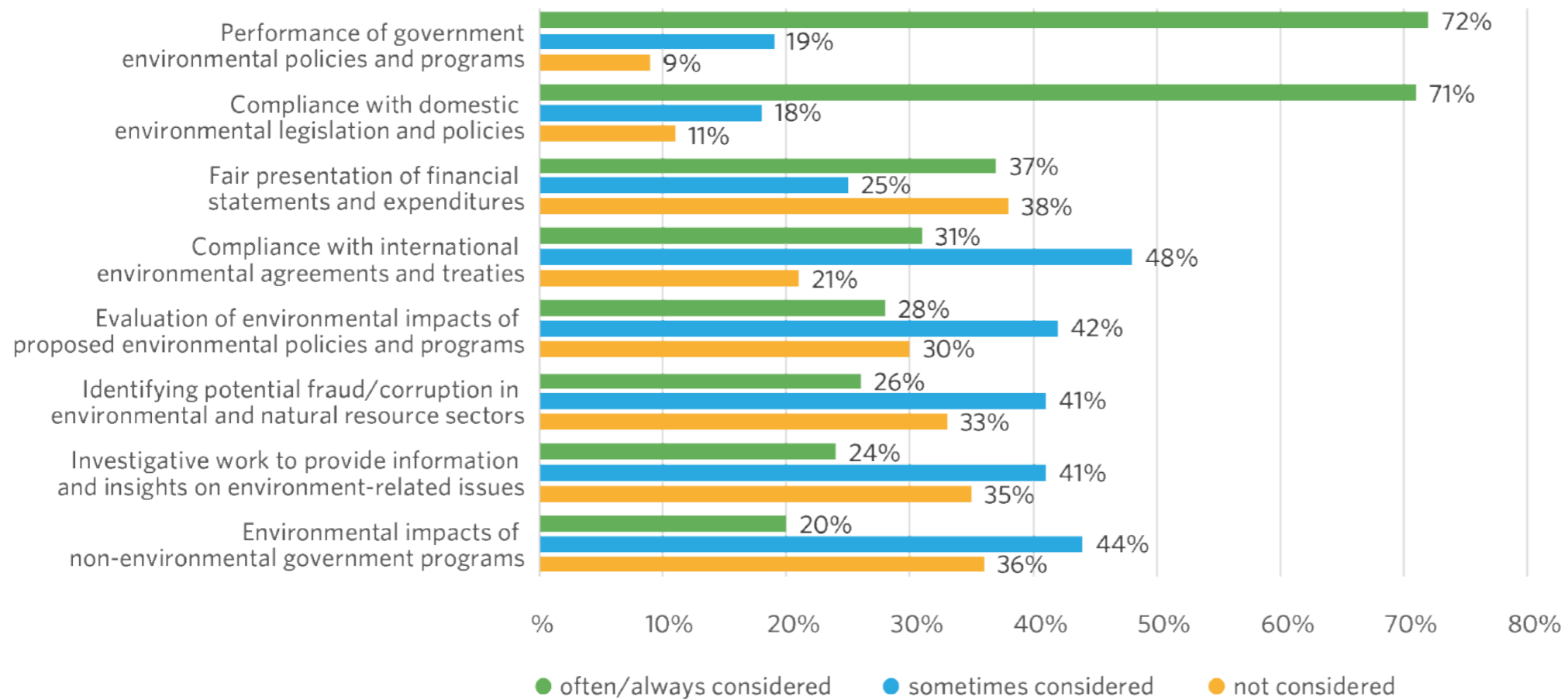
Regionally, there is some variation: the PASAI region does not conduct environmental compliance audits, whereas the number of other products is high in Canada and USA, as well as in the AFROSAI region. CAROSAI and COMTEMA regions conduct the least environmental performance and compliance audits.

On average, SAIs produced 10 environmental performance audits in 2021-2023, but the number ranged between SAIs from one audit to as much as 147 audits depending on the size of the SAI.

The strong performance audit orientation in environmental auditing is confirmed in the question on what SAIs consider in their audits: over 70% of SAIs consider the performance of government environmental policies and programs in their environmental audits always or often, while less than 10% do not consider performance aspects. Additionally, over 70% of SAIs include the compliance with domestic environmental legislation and policies always or often in their environmental auditing.

Less than 40% consider the fair presentation of financial statements and expenditures always or often – the typical financial audit approach. Around the same amount of SAIs do not consider these aspects in their environmental audits.

SAIs' area of consideration in audits



Less than a third of SAIs consider the environmental impacts of proposed environmental policies and programs always or often, and around one in four SAIs consider fraud and corruption. Fewer SAIs conduct investigative work and assess the environmental impacts of non-environmental government programs than earlier.

2.4 Environmental audit activity will increase strongly in next years

Survey questions:

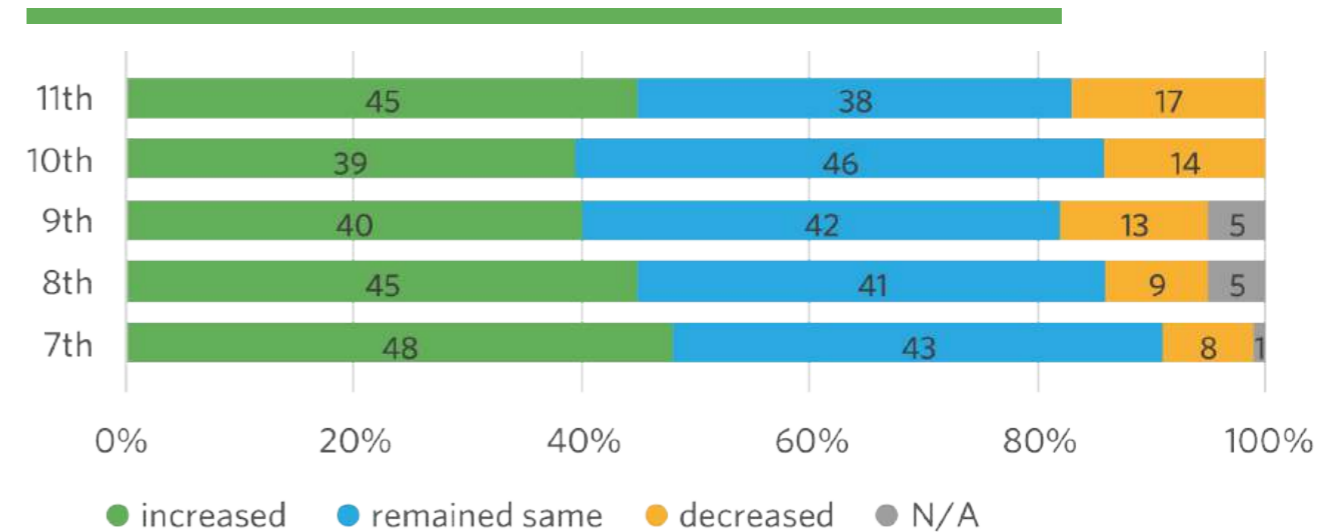
- In 2021-2023, what was the trend regarding the volume of environmental audits conducted in your SAI compared to the previous period (2018-2020)? (n=74)
- How does your SAI plan to change the volume of environmental audits in the next three years (2024-2026)? (n=70)

In the survey, both past and future trends in environmental auditing were inquired. Concerning 2021-2023, 45% of survey respondents say that the trend of growing overall volume of environmental audits continued. 38% of respondents indicate that the volume remained the same, and 17% that it decreased.

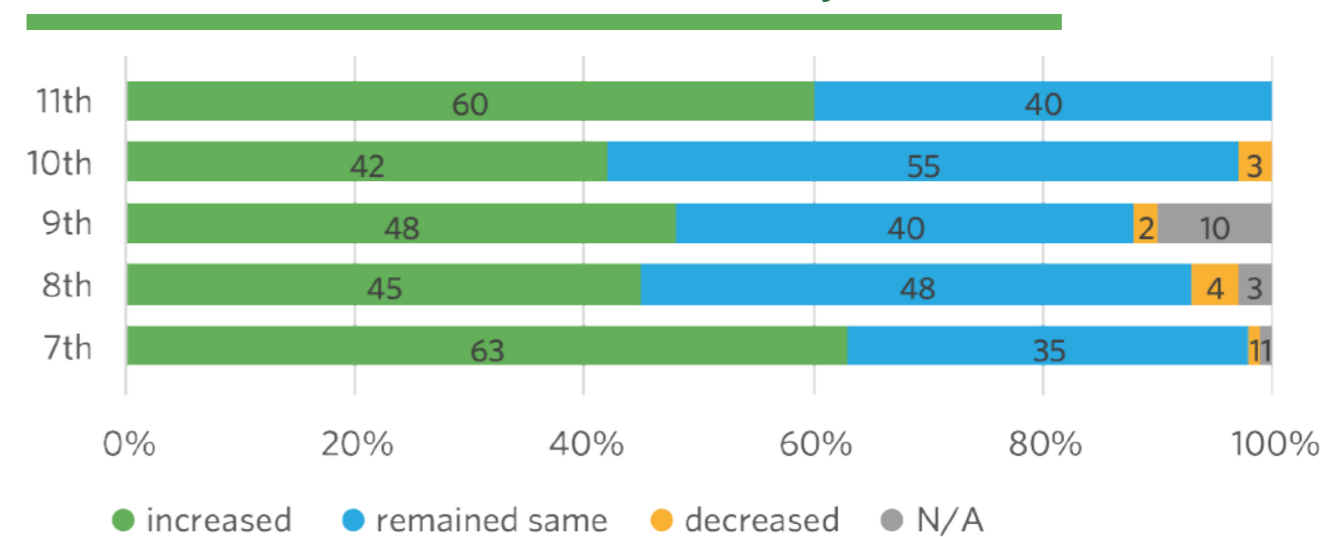
Compared to previous surveys in 2021 and 2019, the volume of environmental audits on average has continued to rise after some stagnating years. At the same time, however, there are a few more SAIs with decreasing volumes of environmental audits, compared to the 10th survey published in 2021.

Regional analysis shows that the increasing trend has grown especially in the ARABOSAI, AFROSAI and ASOSAI regions. The picture does vary: there has been no decrease in the volume of environmental audits only in AFROSAI, Canada and USA. In EUROSAI, the decrease is outnumbered by an increase in the volume of

Volume of environmental audits compared to previous surveys



Planned change in volume of environmental audits from 7th (2012) to 11th survey (2024)



The trend regarding the volume of environmental audits in 2021-2023 compared to 2018-2020 per INTOSAI region

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
increased	62%	77%	50%	43%	33%	12%	50%
remained same	38%	15%	33%	43%	41%	63%	50%
decreased	0%	8%	17%	14%	27%	25%	0%

The trend regarding the planned change in environmental auditing in 2024-2026 per INTOSAI region

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
increase	87%	67%	67%	67%	50%	62%	0%
remain the same	13%	33%	33%	33%	50%	38%	100%
decrease	0%	0%	0%	0%	0%	0%	0%

environmental audits. PASAI is the only region where there is more decrease compared to increase in the volume of environmental audits in recent years.

Looking onward to 2024-2026, none of the SAIs that responded foresee a decrease in the volume of environmental audits. As much as 60% of SAIs foresee an increase in the volume of environmental audits, while 40% foresee that it will remain the same. Consequently, strong growth is expected in environmental auditing up to 2026.

Regionally, especially SAIs in AFROSAI foresee a strong increase in environmental auditing, as 87% of the region's respondents gave this response. In ASOSAI, ARABOSAI, CAROSAI and COMTEMA, two thirds of SAIs foresee an increase, and in PASAI 62%.

2.5 Half of SAIs have a specific department for environmental audits

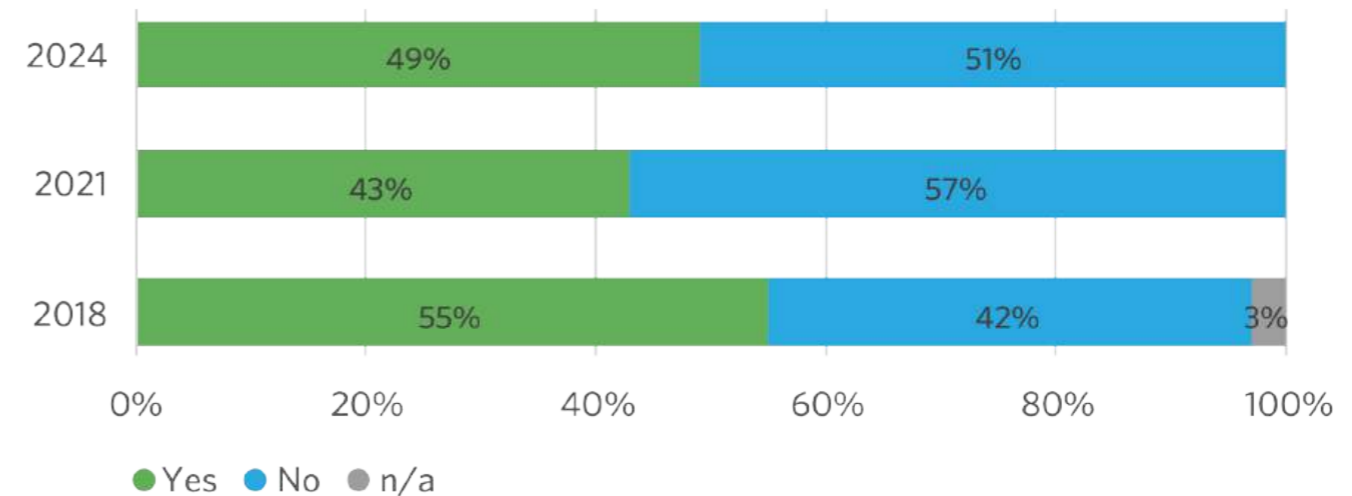
Survey question:

- Does your SAI have a specific department/section/unit working full time on environmental audits? (n=78)

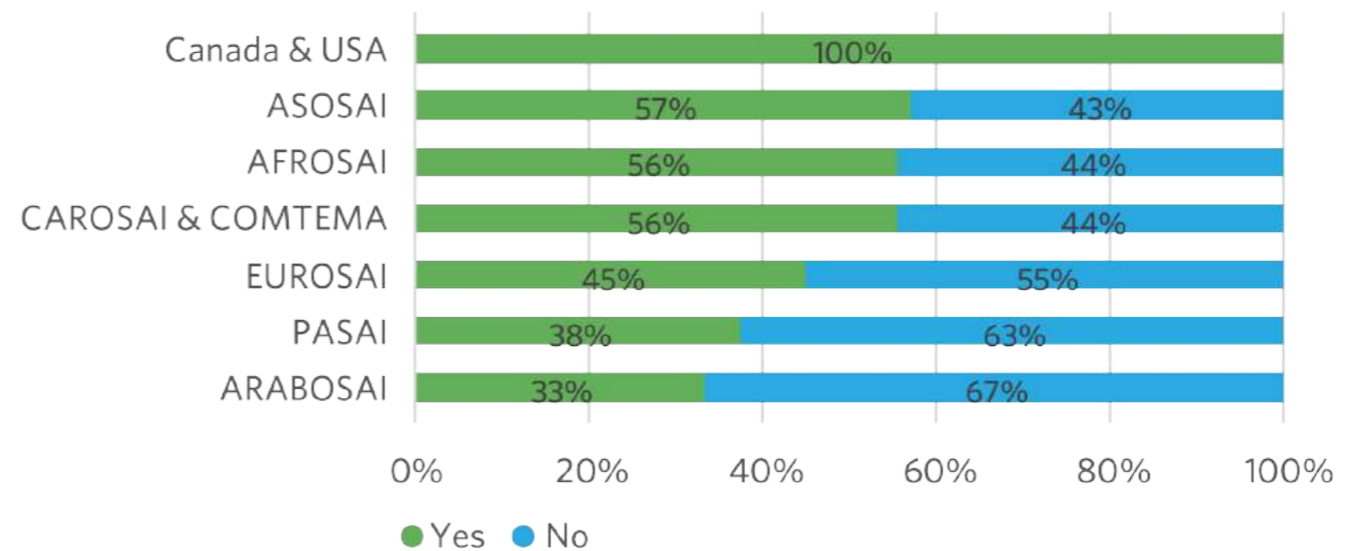
It is possible to organise environmental auditing in different ways in an audit office. Some SAIs have a specific department or a group, whereas others organise it as part of the other audit work. In this 11th survey, 49% of respondents informed that their SAI has a specific department or a group working with environmental auditing. The share of such SAIs has fluctuated slightly over the years, which might reflect the organisational reforms in SAIs, but also depend on which SAIs have answered the survey.

Regionally, Canada and USA have specific groups within their audit offices responsible for environmental auditing. This arrangement is the least popular in ARABOSAI, where a third of the regional SAIs have such groups.

SAIs with a specific department for environmental auditing



SAIs in regions with a specific department for environmental auditing



**SUCCESS
STORY FROM
SAI ETHIOPIA**

NEW AUDIT DIRECTORATE FOR ENVIRONMENTAL AUDITING

SAI Ethiopia used to conduct environmental audits by Performance Audit Directorate on two or three items. The SAI has now established a separate Environmental Audit Directorate to deal with the 10th survey, was identified by half of the SAIs.



3 Environmental auditors



3.1 The number of environmental auditors is on the rise

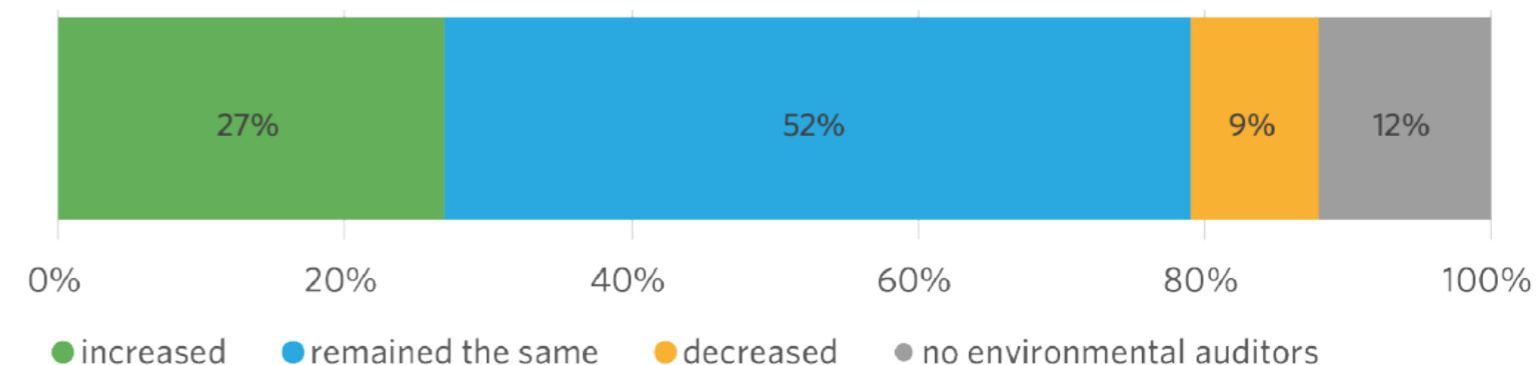
Survey questions:

- How many environmental auditors (auditors working mainly with environmental audits) were there in your office in 2021-2023 on average? (n=70)
- How many auditors are there altogether in your SAI? (n=71)
- How did the number of employees working on environmental audits in your SAI during 2021-2023? (n=74)
- How does your SAI plan to change the number of employees involved in conducting environmental audits in 2024-2026? (n=74)

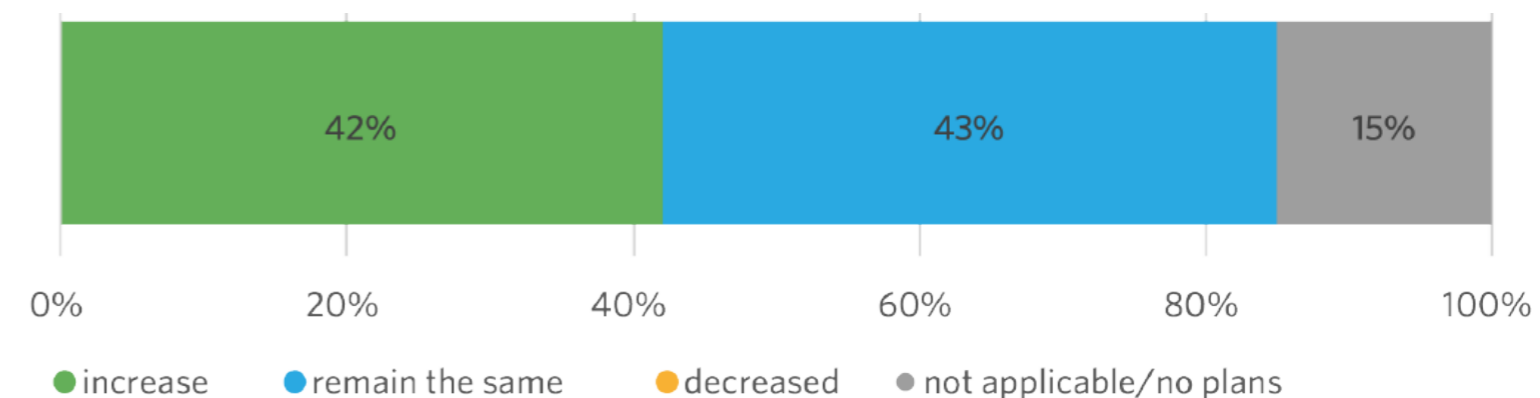
With regards to the number of environmental auditors, i.e. auditors working mainly with environmental audits in 2021-2023, answers varied considerably from zero to as much as 250 auditors in a SAI. The average of all answers was 15 auditors, and the median number 6. Some SAIs pointed out that they do not have dedicated environmental auditors - all auditors are encouraged to work on environmental audits.

As the number of environmental auditors varies a lot depending on the size of the SAI, we also inquired the total number of auditors in SAIs to get an understanding of the share of the environmental auditors. The average number of auditors in responding SAIs was 865 auditors. The mean number is 240, ranging from 2 to 7000 auditors. Based on this information, the share of the environmental auditors from individual SAI's auditors would be 1.7% on average.

The number of environmental auditors in 2021-2023



The foreseen number of environmental auditors in 2024-2026



27% of the SAIs have experienced an increase in the number of environmental auditors, whereas in half of the SAIs the number has remained the same. In every tenth SAI, the number of environmental auditors has decreased.

We observed an increase of environmental auditors in most regions with the exception of the PASAI region, where there has been the most decrease of all regions.

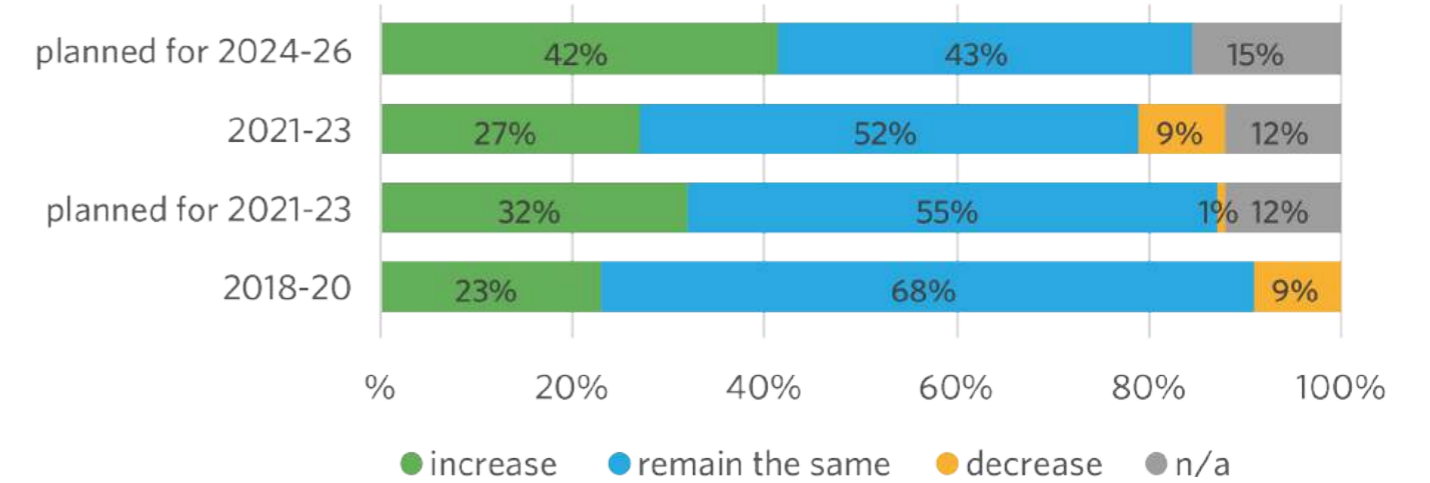
The number of environmental auditors in 2021-2023 per INTOSAI region

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
increased	45%	38%	33%	13%	24%	0%	50%
remained same	44%	54%	50%	50%	59%	38%	50%
decreased	0%	0%	0%	25%	7%	38%	0%
no environmental auditors	11%	8%	17%	12%	10%	25%	0%

The foreseen change in the number of environmental auditors in 2024-2026 per INTOSAI region

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
increase	67%	54%	50%	37%	25%	62%	0%
remain the same	33%	23%	17%	50%	61%	25%	100%
decrease	0%	0%	0%	0%	0%	0%	0%
no plan	0%	23%	33%	13%	14%	13%	0%

Evolution of environmental auditors: planned and realized



Concerning the plans for 2024-2026, no SAI foresees decreases in the number of environmental auditors.

Regionally, the strongest growth in the number of environmental auditors is anticipated in AFROSAI and PASAI regions, followed by ASOSAI and ARABOSAI.

The table above combines the 10th and 11th survey results by including both the planned as well as realized figures on the number of environmental auditors. Concerning the period of 2021-2023, it appears that the planned number of environmental auditors was higher than turned out to be the case. The overall trend is however slightly upwards: in the 11th survey, more SAIs see that the number of environmental auditors will increase, and no SAI anticipates decrease to take place.

3.2 Environmental auditors have many backgrounds, and most have experience in performance auditing

Survey question:

- Overall, which of the competences are covered in your SAI by the employees working on environmental audits? (n=75)

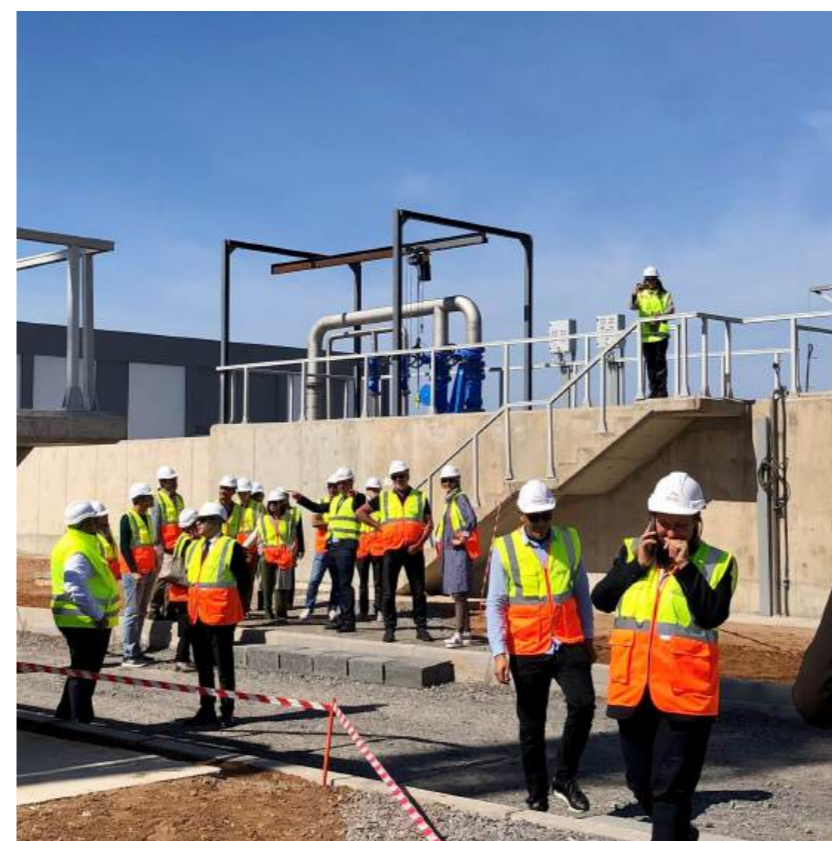
Especially in the performance audit field, auditors can have different backgrounds. In the current survey, almost all (97%) noted that environmental auditors have experience in performance auditing. That is followed by competencies in public administration and management, compliance auditing, and financial auditing. Over half of environmental auditors have competencies in finance, law, economics, natural or environmental sciences as well as statistics or data analysis.

For other competences not listed in the question, SAIs note graphic design and visual communication.

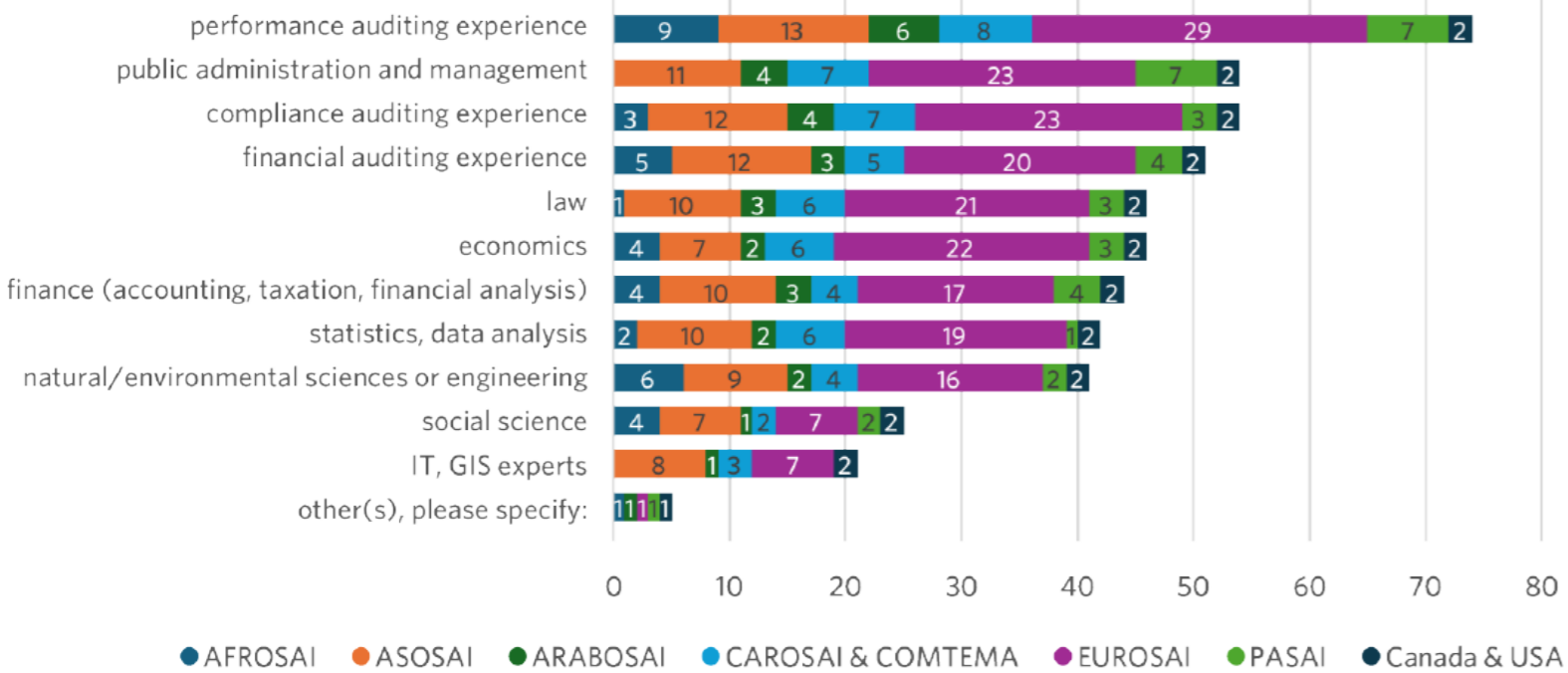
Concerning regional differences, the figure reveals the large amount of responses from the EUROSAI region, but also the fact that there are no major differences among the regions. Only in AFROSAI region, there are no auditors with public administration and management experience. It is also lacking IT and GIS (geographic information systems) experts, similar to the PASAI region.

We also analysed the changes in environmental auditors' competencies with the results of three previous surveys conducted in 2015, 2018 and 2021. For some items, we have data only from 2024, as we have elaborated the list of competencies and therefore, the figure presents only the top competences.

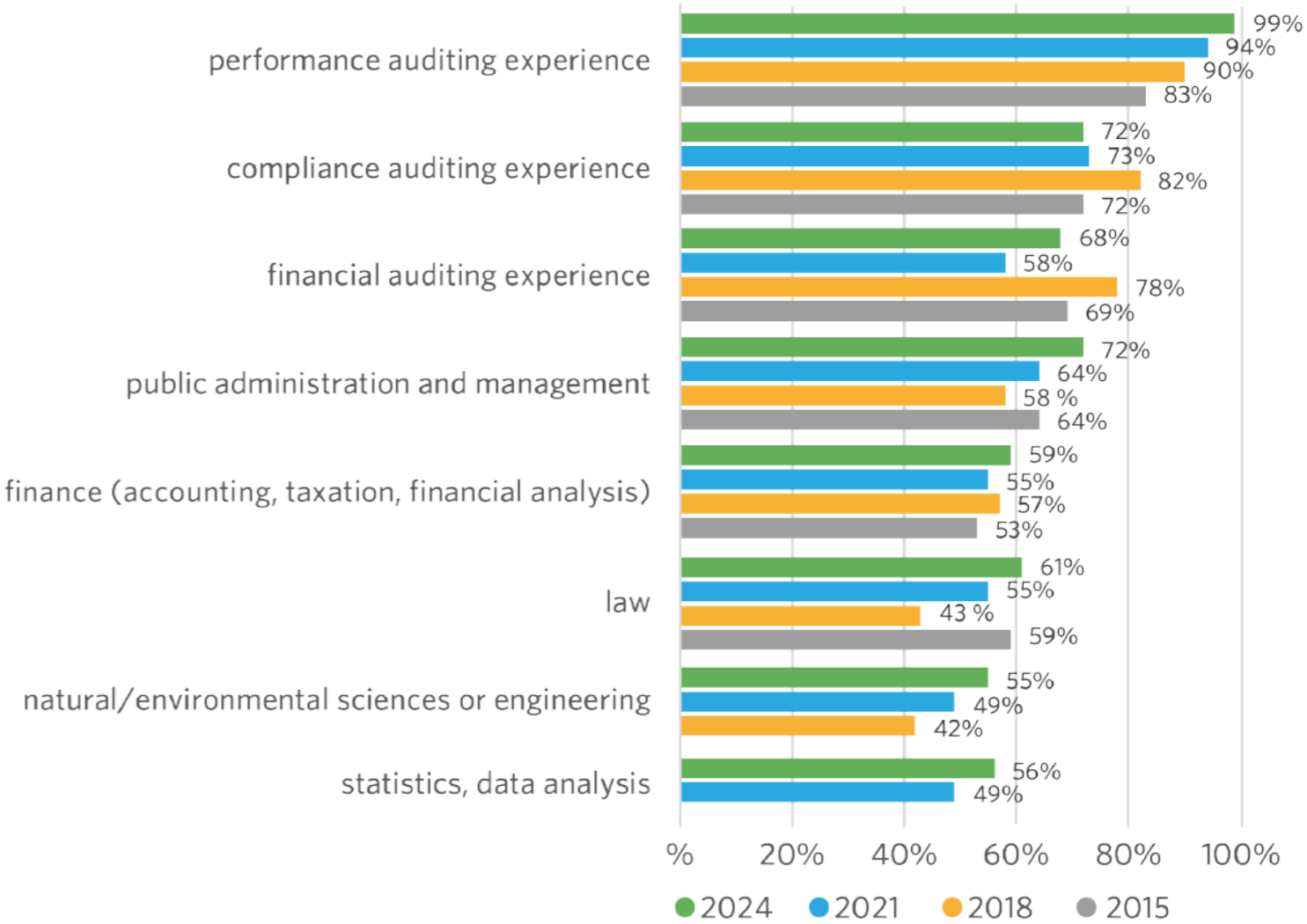
Although the changes are not dramatic, the results indicate the increasing importance of performance auditing. Public administration and management are popular and increasing backgrounds, but the development with compliance and financial audit competencies is more varied: in both, there is decrease compared to the year 2018. A growing trend is visible in natural or environmental sciences.



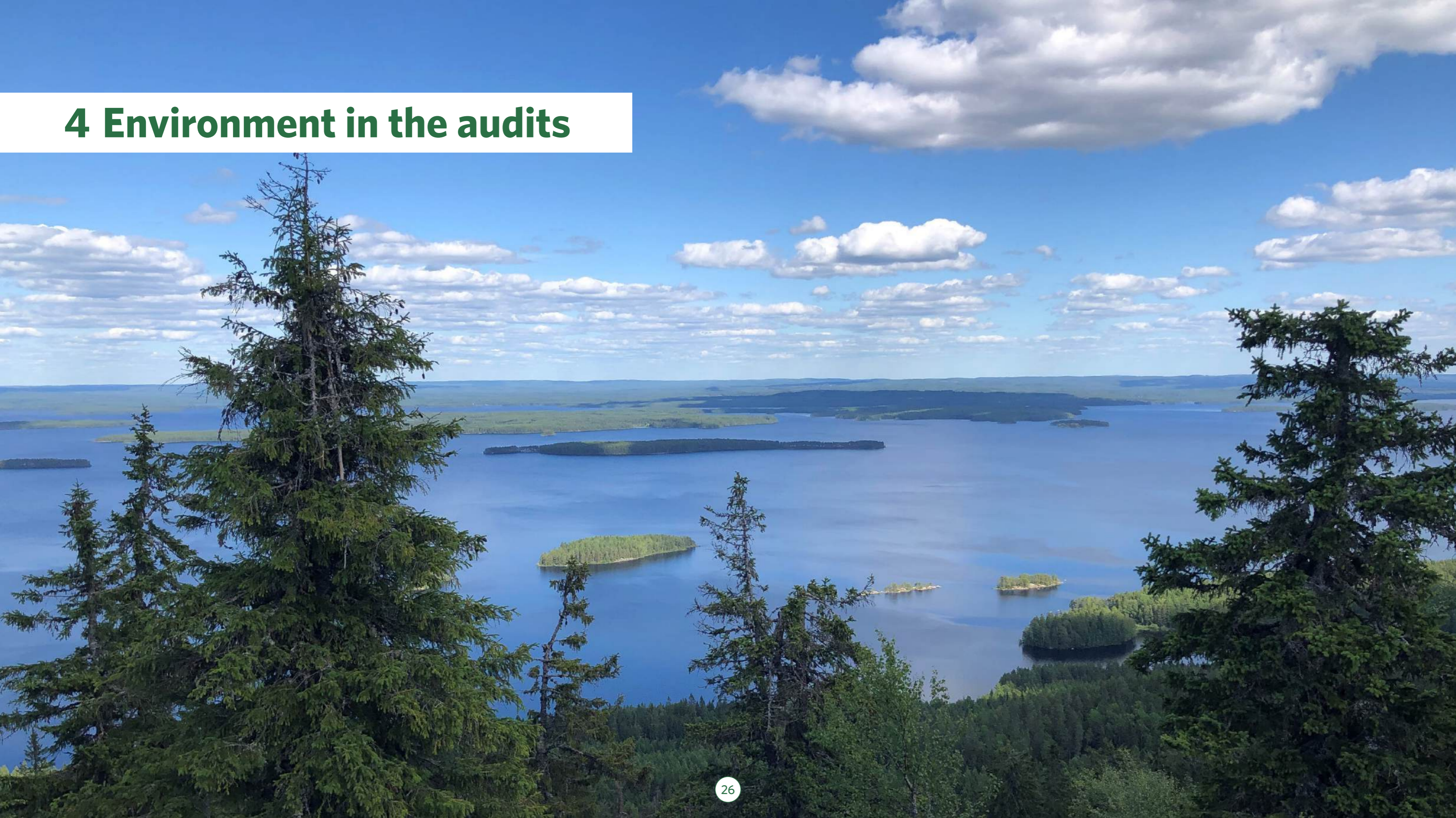
Competences of environmental auditors



Evolution of top competences since 2015



4 Environment in the audits



4.1 Climate change and pollution considered as most pressing environmental problems

Survey questions:

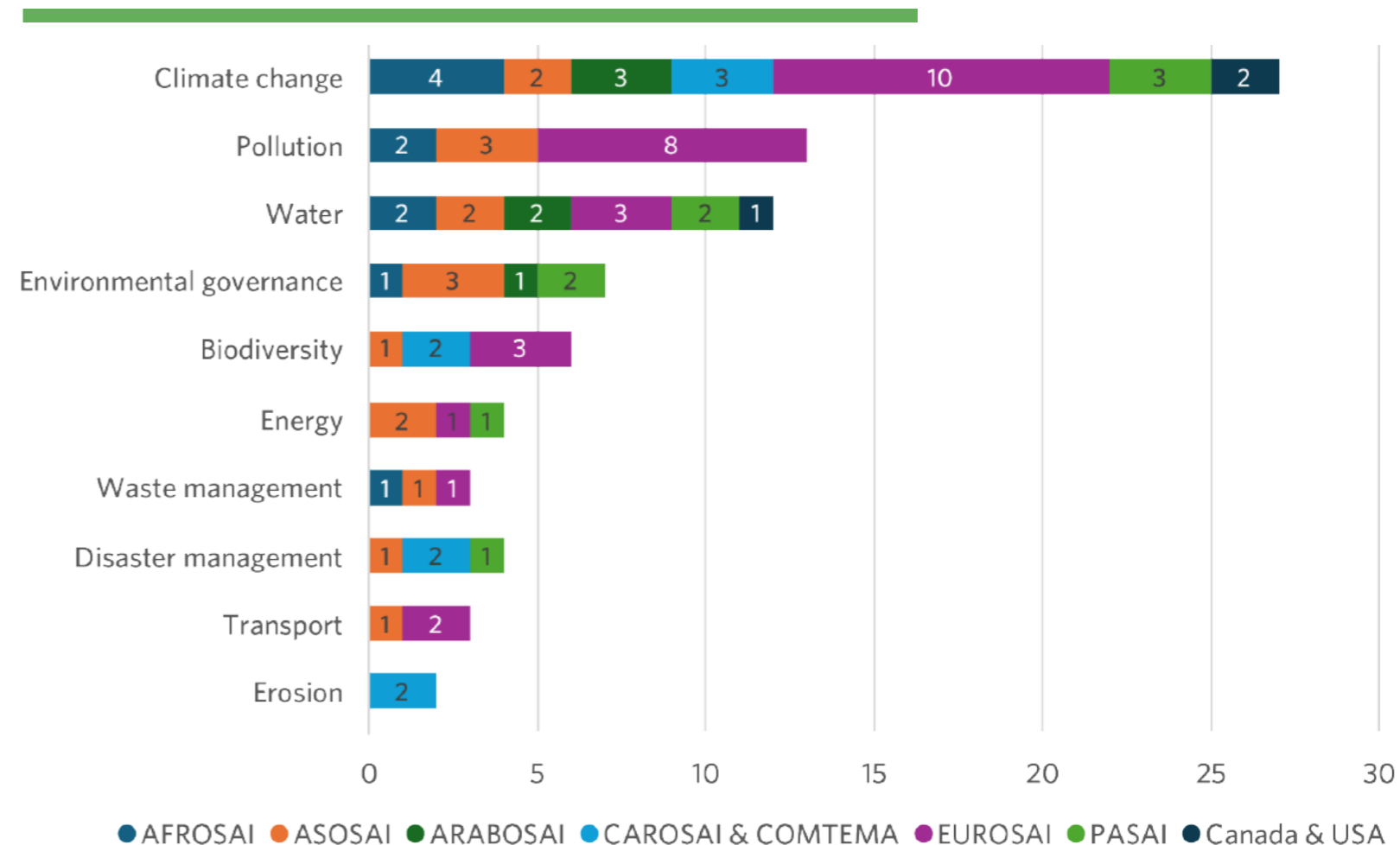
- Which are in your opinion the three most pressing environmental issues facing your country? (n=74)
- Are there any global or national trends or developments that particularly affect environmental auditing in your SAI? (n=57)

In this part of the survey, we asked SAIs to describe the three most pressing environmental problems in their countries with an open answer. Climate change, pollution, water and the overall issues with environmental governance received the most nominations as the most pressing environmental issue.

Climate change is the only concern in each INTOSAI region, water is also wide concern apart from CAROSAI and COMTEMA regions. Pollution is second, since it is a big concern especially in the EUROSAI region. Erosion is last and seems to be a concern only in CAROSAI and COMTEMA regions.

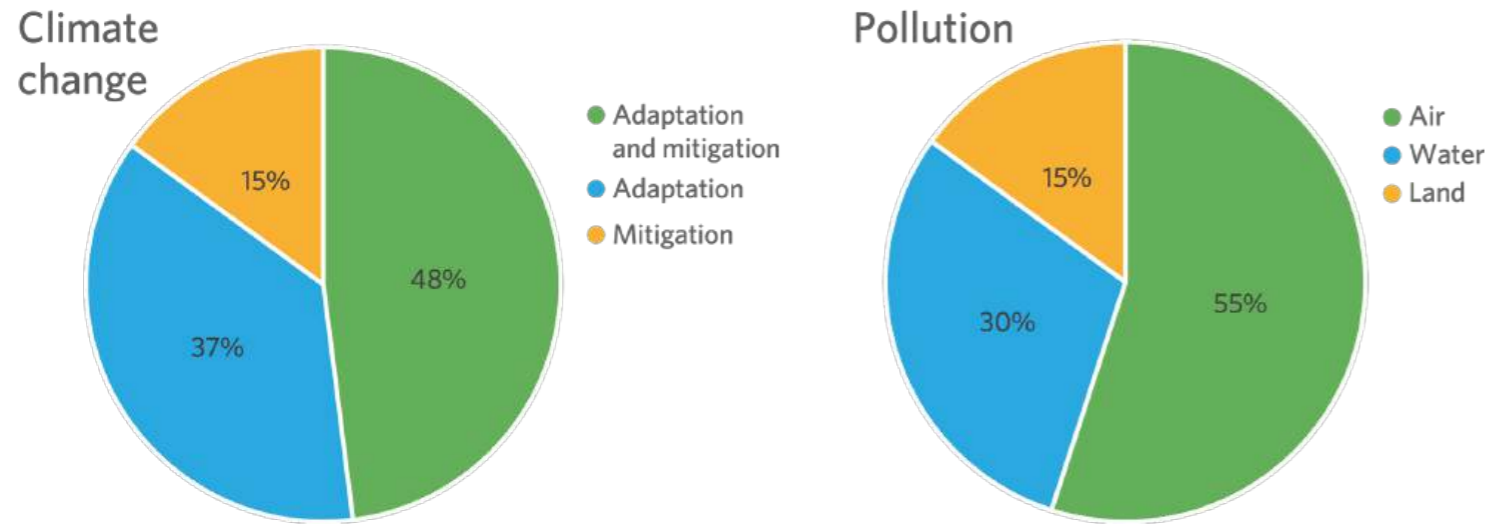
Upon inquiry on the second most pressing issue, water and biodiversity received most mentions.

Most pressing environmental issue by region



Of the two most frequently mentioned environmental issues - climate change and pollution - climate change was referred most often in relation to mitigation and adaptation, but more often to adaptation than mitigation. Concerning pollution, over half of respondents referred to air pollution, followed by water and land pollution.

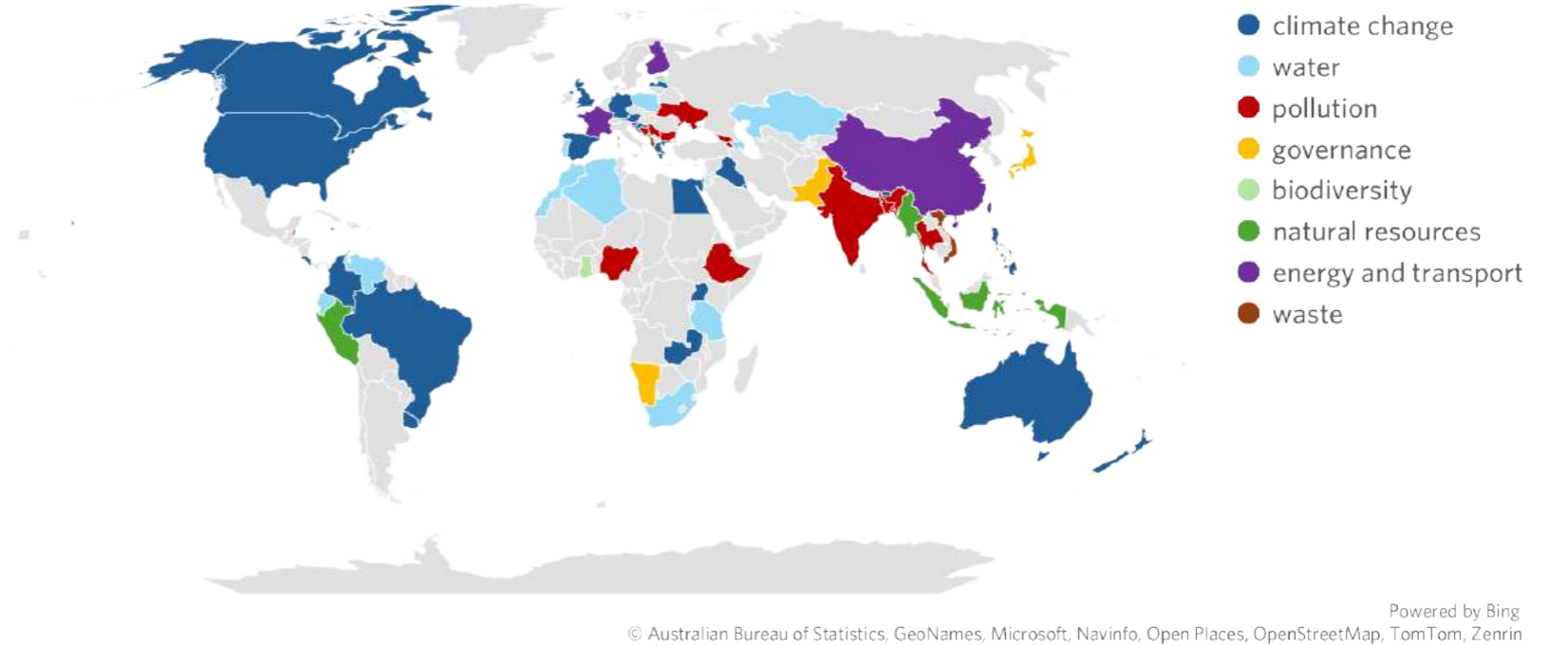
More detailed perspective associated to SAIs' concern on climate change and pollution



We also drew a map based on the most pressing environmental issues to attempt to identify detailed regional patterns. The classification of topics is large here: climate change includes both mitigation and adaptation as well as disaster risks, while water covers issues from drinking water to aquatic ecosystems. Pollution covers air pollution, as well as overall pollution that could also be related to, for example, soil or water pollution. Based on this analysis, we cannot identify clear regional patterns: the biggest issues, i.e. climate change, water, and pollution, can be found in most regions.

To the question whether there are any global or national trends or developments that particularly affect environmental auditing in SAIs, a clear number one topic is climate change and its impacts, such as extreme weather events and climate resilience. The first cluster of answers is connected to such thematic areas including the

Most pressing environmental issue according to SAIs



topics of biodiversity and water, alongside climate change. In addition, the interconnected nature of problems is noted. Moreover, the larger concepts of energy and green transitions are visible, such as investing budget funds into green transition.

Secondly, there is a cluster of answers connected to international agreements such as the Paris Agreement of the UNFCCC and the SDGs. Finally, there are responses that are connected to governance processes associated with regulation, such as drafting of national climate laws or implementation of policies. Owing to the growing concerns over environmental degradation and climate change across the world, one SAI also noted that the findings and recommendations of the SAI will have increasing acceptance and influence on the process of decision-making at national and regional levels.

4.2 Climate change is a clear priority topic for SAIs

Survey question:

- Please identify the topics your SAI has audited during 2021-2023 and topics that your SAI intends to audit during 2024-2026. (n=75)

The INTOSAI WGEA has traditionally classified various environmental topics under eight main themes, which are divided into several audit topics. The larger themes are:

- natural resources,
- water,
- climate, air and atmosphere,
- waste,
- energy and transport,
- biodiversity and nature conservation,
- land use and other human activities,
- governance.

Although these themes are made of different amounts of subtopics (making the possibilities for comparison more limited) the evolution in the interest to address these themes provides some information on SAIs' changing priorities.

Out of these larger themes, SAIs plan to audit 1) governance, 2) land use and other human activities, as well as 3) waste topics. SAIs note increasing interest in 1) governance, 2) climate, air and atmosphere, and 3) energy and transport. At the same time, SAIs anticipate less interest particularly in waste and water.

We also analysed more focused topics under the larger themes. In 2021-2023, SAIs audited climate change adaptation, agriculture and municipal, solid and non-hazardous waste most often.

The environmental topics SAIs audited in 2021-2023 and the comparison to the situation in 2018-2020

What SAIs audited in 2021-2023: TOP TEN most popular audit topics	Comparison to 10th survey
1. Climate change adaptation	→
2. Agriculture*	↑
2. Municipal, solid and non-hazardous waste*	↑
4. Forestry and timber resources	↓
5. Climate change mitigation	→
6. Wastewater treatment	↑
7. General waste	↑
8. Protected areas and natural parks*	↓
8. Renewable energy*	↑
10. Drinking water: quality and supply	↓

*topics share a place in the ranking

Climate change adaptation was the number one topic both in the plans indicated in the 10th survey in 2021 as well as realized audits. The ongoing large global cooperative audit Climate Change Adaptation Actions could affect the result. In comparison with plans, there were more audits on agriculture, wastewater treatment and especially renewable energy. On the other hand, there were fewer audits than planned on protected areas and natural parks as well as drinking water quality and supply.

The table beside shows the ten most popular audit topics for 2024-2026. Climate change now appears as the number one topic for SAIs even clearer, since mitigation is in second place after climate change adaptation. This is further pronounced by the fact that energy, the biggest source of greenhouse gases globally, is now in the top ten, both concerning renewable energy and energy efficiency. Especially energy efficiency has skyrocketed from 29th place to ninth.

The table also offers a comparison with the previous survey and with what SAIs had planned in 2021 for 2021-2023. Consequently, the table provides some indication on how SAIs' plans have changed during the three-year period. Again, as the respondents in the two surveys are not the same, this does not necessarily reveal the changes in individual SAIs' plans, but rather a more general trend among SAIs.

The environmental topics SAIs plan to audit in 2024-2026 and the comparison to the situation in 2021

What SAIs plan to audit in 2024-2026: TOP TEN topics	Comparison to 10th survey
1. Climate change adaptation	→
2. Climate change mitigation	↑
3. Protected areas and natural parks	↓
4. Drinking water: quality and supply	→
5. Renewable energy	↑
6. Water quantity management/ management of watersheds	↑
7. Agriculture	↓
8. Forestry and timber resources	↓
9. Energy efficiency	↑
10. Domestic environmental funds and subsidies	↑

As for other topics, protected areas and natural parks stay in top three, and drinking water in 4th place. Water quantity management or management of watersheds has also progressed to top ten, as have domestic environmental funds and subsidies. On the other hand, forestry and timber resources have slightly lost popularity.

Municipal, solid and non-hazardous waste held a shared third place in 2021 but have since dropped to 23rd place. Here, we have followed the classification of environmen-

tal topics in the way INTOSAI WGEA has adopted in previous surveys too. However, if we combine “waste, general” with “municipal, solid and non-hazardous waste”, it will become the third most popular audit topic in the next few years. Further, with this classification, it would have been the most popular audit topic in 2021-2023.

Another methodological weakness is related to an error, where mining had been mistakenly dropped out from the list of audit topics. It was mentioned twice in the open answers, and critical minerals once. However, it could have received more mentions if it was included in the list of topics of the survey.

Environmental taxes, charges, fees, levies, deposit-refund systems, earlier in 9th and now in 17th place have been replaced by domestic environmental funds and subsidies, earlier in 20th and now in 10th place.

Concerning the question on biggest environmental issues in countries and SAIs’ plans, overall, we can see that SAIs seem to respond well with their audits on the biggest issues. Climate change as the number one issue also attracts most audits. Water is on the top as well, and pollution might fall under both: climate, as well as water.

Finally, considering new topics, i.e. those that respondents did not choose in the previous survey but chose in the 11th survey, it is possible to recognize some new areas of interest. The most popular new topic is green budgeting, followed by public awareness, environmental education, and trading schemes. In addition, there is an interest in pollution across various topics, including air and soil.

**SUCCESS
STORY FROM
THE EUROPEAN
COURT OF
AUDITORS**

AUDITS ON CLIMATE CHANGE

The European Court of Auditors’ audit on climate spending in the 2014-2020 EU budget (Special Report 09/2022) found that the reported spending was not always relevant to climate action and climate reporting was overstated overall. We estimated that it was overstated by at least €72 billion.

Our recommendations aimed to enhance climate reporting and to link the EU’s budgetary contribution to its climate and energy objectives. We also recommended obtaining scientific evidence to support the climate contribution made by the EU’s agricultural policy.

AUDITS ON CLIMATE CHANGE

The “Actions of the **Israeli Government** and its Preparation for the Climate Crisis” Audit, published in 2021, was a comprehensive pan-governmental report that heightened public awareness and the awareness of government ministries and public bodies on the issue of climate change. Until that point it had been an almost exclusive concern of a few ministries and not an issue that the whole government was required to address.

The audit of **Finland’s** international climate finance has attracted a lot of interest and its results have been presented in various contexts. Activity and good interaction during and after the audit, as well as useful audit observations and recommendations, have contributed to the audit recommendations being taken into account.

In 2022, **SAI Canada’s** audit Just Transition to a Low-Carbon Economy, found that the Government of Canada had not developed the legislation that it had committed to advance in 2019 to support affected workers and communities. The report called on the government to outline a federal implementation plan, formal governance structure, and monitoring and reporting system. The audit also examined whether the responsible departments had adequately supported a just transition

for workers and communities affected by the accelerated federal phase out of coal fired electricity as an early example of the coming transition to a low carbon economy. Additionally, these programs had not been designed to support the transition and instead operated in a business-as-usual manner. This audit had much attention from the major media outlets in Canada upon tabling, and the Commissioner was called to appear before several committees in the House of Commons and the

Senate to discuss the findings and recommendations. Key elements to succeed:

- “One office, one team, one vision”
- Clear objectives and scopes
- Independence and objectivity
- Skilled and experienced team
- Internal and external collaboration
- Transparency and communication
- Follow-up mechanism

AUDITS ON WASTE MANAGEMENT

SAI Malta published a performance audit on plastic waste management in February 2021. In accordance with NAO Malta's policy, the audit findings were thoroughly discussed with the auditee on various occasions. Following the publication of the audit, the accountable entities set up a committee to implement the proposed recommendations. The benefits of this approach to discussing audit findings with auditees led to auditees accepting all of the

proposed recommendations. A follow-up review in 2024 showed that the implementation of recommendations progressed well and is leading to positive environmental and socio-economic outcomes.

SAI Croatia conducted a performance audit on municipal waste management during 2021 and 2022. The topic is significant for the public, as municipal waste and the waste treatment are a part of the everyday life of citizens. Majority of the decisions on municipal waste management are made by public service providers (utility companies), even though the establishment of a municipal waste collection system is the responsibility of local government units. More

than 20 state auditors were engaged in this audit covering of 23 audited institutions. The final product of the audit was 22 audit reports, which included 307 recommendations in total, with an average of 13 recommendations per audited institution. The reports were presented and discussed in front of the Parliament and the recommendations were well received by the audited institutions. All the reports were published on SAI website.

AUDITS ON WASTE MANAGEMENT

SAI Costa Rica conducted a performance audit on the effectiveness of the collection and final disposal system of solid waste at the Ministry of Health of Costa Rica. The audit determined that the collection and final disposal system of solid waste is not effective, as there are still 31 districts nationwide without the service, presenting a high vulnerability due to their underdeveloped social structures; the competent authorities do not know the

real coverage of the service at the household level; there is an increase in the amount of waste generated in the country, as well as a greater amount of waste deposited in inadequate sites, and there is uncertainty about the lifespan of landfills. The audit was conducted with a systems approach; SAI Costa Rica measured 16 indicators to determine the effectiveness of the operation of the collection and final disposal system of solid waste. There was

constant communication and meetings with the Ministry of Health and the 84 Municipalities of the country.

AUDIT ON ENVIRONMENTAL PROTECTION

SAI Cyprus carried out one of the most challenging environmental audits it ever undertook, regarding the management of the Akama Peninsula, an area of great natural beauty, with important diverse flora, fauna, birds and habitats, located in the western part of Cyprus in Paphos. The efforts to protect and preserve the Peninsula date back to the 1980s. Since then, a significant amount of public resources has been spent for preparing studies

and administrative costs, as many public officers were engaged in the matter over time. The purpose of the audit was to establish whether the desired results have been achieved. As a result, the SAI's Special Report no. ΠΕ/02/2022 "Environmental management of the Akama Peninsula - Have the desired results been achieved?" was published on 9 December 2022. The audit greatly impacted the development of Akama Local Plan proposal

and played a critical role in supporting good governance by advancing accountability and transparency.



An aerial photograph of a vast mangrove forest. The landscape is dominated by dense, vibrant green vegetation. A prominent, winding river or canal cuts through the forest, creating a complex network of waterways. The water appears slightly turbid, reflecting the surrounding greenery. The overall scene is a healthy, thriving ecosystem.

5 Environmental agreements and the SDGs

5.1 Less than half of SAIs audit international environmental agreements - Paris Agreement the top treaty

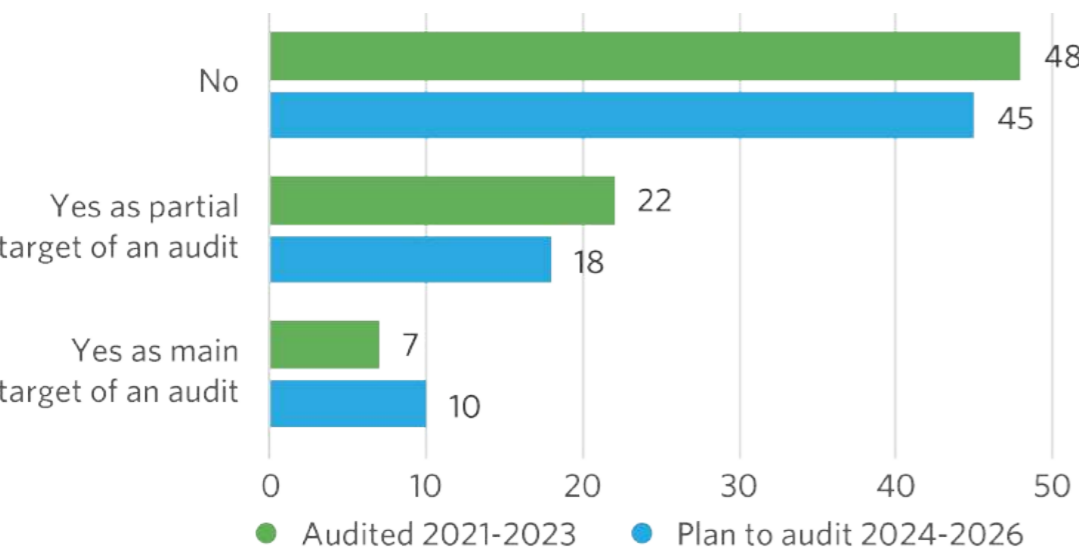
Survey questions:

- Did your SAI audit international environmental agreements or treaties during 2021-2023 (EU Directives not included)? (n=77)
- Does your SAI plan to audit international environmental agreements or treaties in the next three years (2024-2026)? (n=72)

Around 60% of the respondents (48 SAIs) say that they do not audit the international environmental agreements or treaties. Less than one third of respondents use international treaties as partial targets, whereas less than 10% as a main target of an audit. Comparing SAIs activities in 2021-2023 and the plans for 2024-2026, there seems to be a slight increase in interest in using the treaties as the main target of an audit.

Concerning the 2021-2023 activities, regional comparison shows that PASAI region SAIs have never audited international environmental treaties. The ASOSAI region has only rarely audited environmental treaties. The SAIs in the ARABOSAI region have audited international environmental treaties as partial targets of audits most often.

SAIs' audits on international environmental treaties



SAIs' audits on international environmental treaties in 2021-2023 per INTOSAI region

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
No	56%	77%	33%	50%	58%	100%	50%
Yes, as partial target of an audit	33%	15%	67%	38%	32%	0%	0%
Yes, as main target of an audit	11%	8%	0%	12%	10%	0%	50%

Concerning the treaties that SAIs have audited as main or partial targets, SAIs refer most to the Paris Agreement (7 SAIs) and United Nations Framework Convention on Climate Change (5 SAIs), the 2030 Agenda and the SDGs (5 SAIs), the Convention on Biological Diversity (4 SAIs), as well as Basel Convention (3 SAIs).

Concerning the plans for audits in 2024-2026, 9 SAIs mention the Paris Agreement, 4 the UNFCCC, 4 SDGs and 2 the Convention on Biological Diversity.

5.2 SDGs have been used most often to choose audit topics and as audit criteria

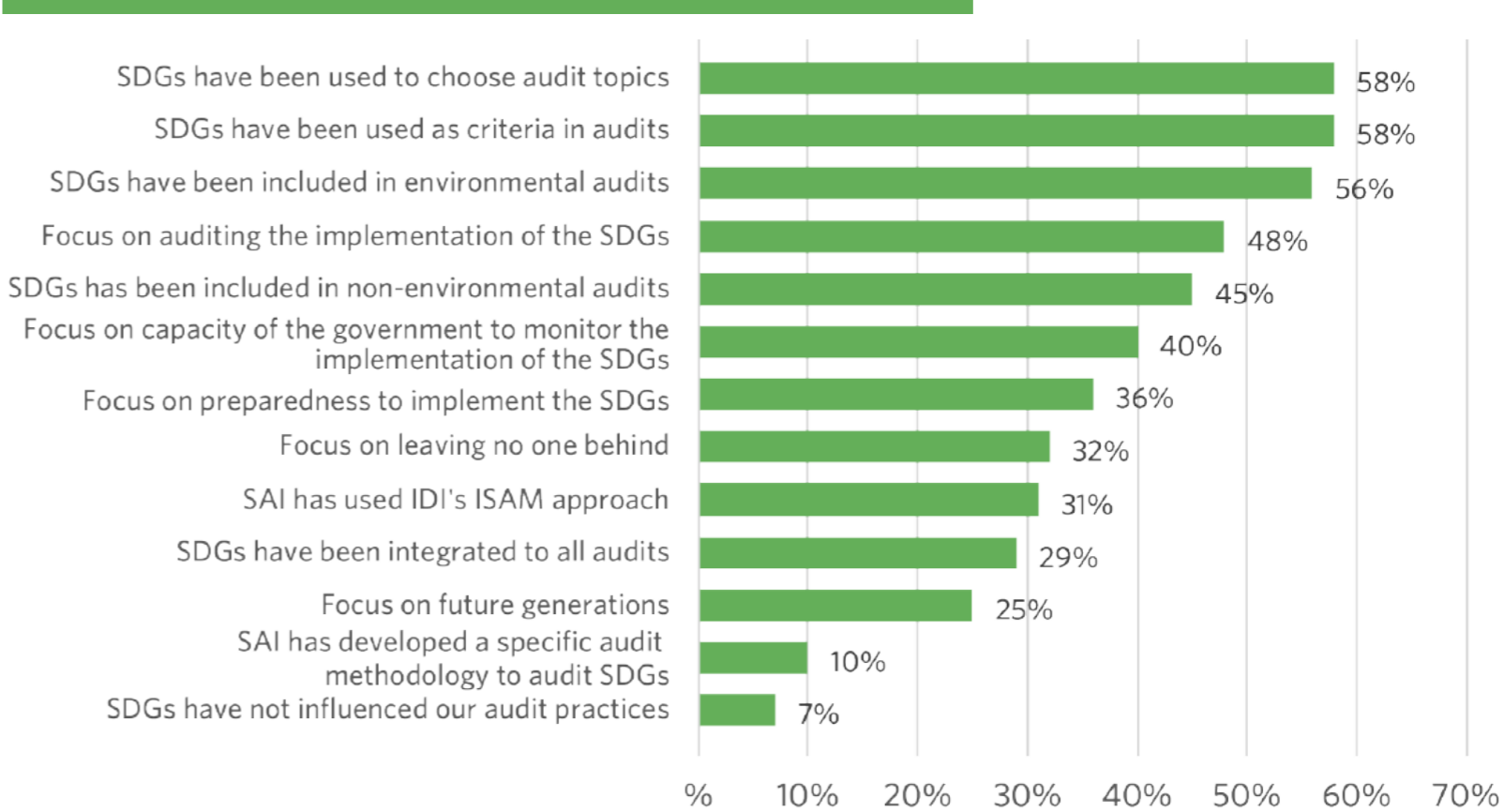
Survey questions:

- How did the United Nations 2030 Agenda for Sustainable Development influence your SAI's audit practice during 2021-2023. (n=77)

The United Nations 2030 Agenda and the Sustainable Development Goals (SDGs) have been an integral part of the INTOSAI work since their adoption. Also, the INTOSAI WGEA has integrated the SDGs into its work plans. Therefore, we have also inquired in recent surveys about how the SDGs have affected SAIs' audit practice.

Over half of the SAIs have used the SDGs to choose audit topics and as audit criteria. Over half of the SAIs also say that the SDGs have been included in environmental audits, whereas less SAIs disclose that SDGS have been integrated in non-environmental audits.

How the SDGs affected SAIs' audit practices in 2021-2023



Almost half of respondents focus on the implementation of the SDGs, whereas the governments' preparedness to implement the SDGs (the early approach of the INTOSAI towards the SDGs) is still a focus with around a third of the respondents.

The amount of SAIs (7%) which state that the SDGs have not affected their audit practice is almost the same as in 2021 (6%).

How the UN Sustainable Development Goals have affected audit practices in 2021-2023 per INTOSAI region

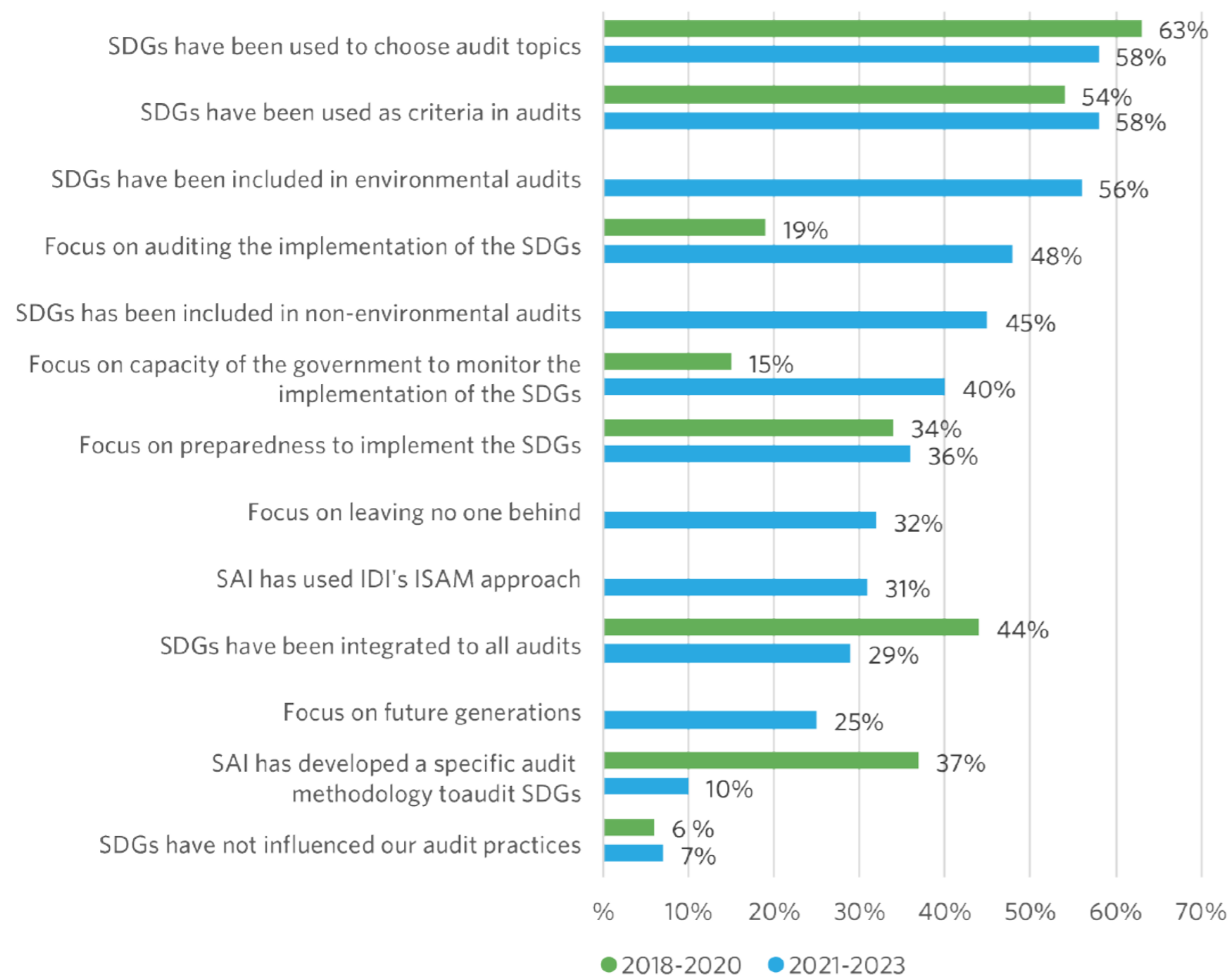
	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
SDGs have been used as criteria in audits	89%	57%	100%	25%	53%	38%	100%
SDGs have been used to choose audit topics	67%	79%	100%	75%	43%	25%	50%
SDGs have been included in environmental audits	67%	64%	83%	50%	50%	38%	50%
Focus on auditing the implementation of the SDGs	67%	64%	83%	25%	30%	63%	50%
SDGs has been included in non-environmental audits	44%	57%	83%	38%	40%	38%	50%
Focus on leaving no one behind	44%	43%	50%	50%	10%	38%	100%
Focus on capacity of the government to monitor the implementation of the SDGs	33%	43%	33%	38%	43%	38%	50%
SDGs have been integrated to all audits	67%	36%	17%	25%	20%	13%	50%
SAI has used IDI's ISAM approach	56%	57%	50%	25%	13%	25%	0%
Focus on preparedness to implement the SDGs	22%	43%	17%	63%	37%	38%	0%
Focus on future generations	11%	36%	17%	50%	20%	13%	50%
SAI has developed a specific audit methodology to audit SDGs	0%	14%	0%	38%	7%	0%	50%
SDGs have not influenced our audit practices	0%	0%	0%	38%	3%	13%	0%

The regional analysis shows that in the ARABOSAI region, all respondents have used SDGs as audit criteria and means to select audit topics. In the COMTEMA, PASAI and EUROSAI regions, the SDGs have affected the audit practice less compared to other regions. In the CAROSAI and COMTEMA region, over third of the respondents note that the SDGs have not influenced SAIs' audit practices.

In this survey, the question of the effect of the SDGs in SAIs' audit practices was elaborated by adding new options for answers. Consequently, it is not possible to make

a full comparison between the 10th and 11th survey. The popularity of whether SAIs have developed a specific methodology for SDGs has dropped significantly, as has mainstreaming the SDGs into all audits. Compared to 2021, there is now much more interest in focusing on auditing the implementation of the SDGs and the capacity of the government to monitor the implementation of the SDGs. This can be linked to the fact that the 2030 as the target year of the SDGs is approaching. Despite of this, many SAIs have still worked with governments' preparedness to implement the SDGs.

How the SDGs affected SAIs' audit practices: comparison between 10th and 11th surveys



5.3 Two thirds of SAIs conduct audits in direct relation to the SDGs

Survey question:

- Did your SAI conduct any audits in direct relation to UN 2030 Agenda for Sustainable Development or one of the SDGs during 2021-2023? (n=80)

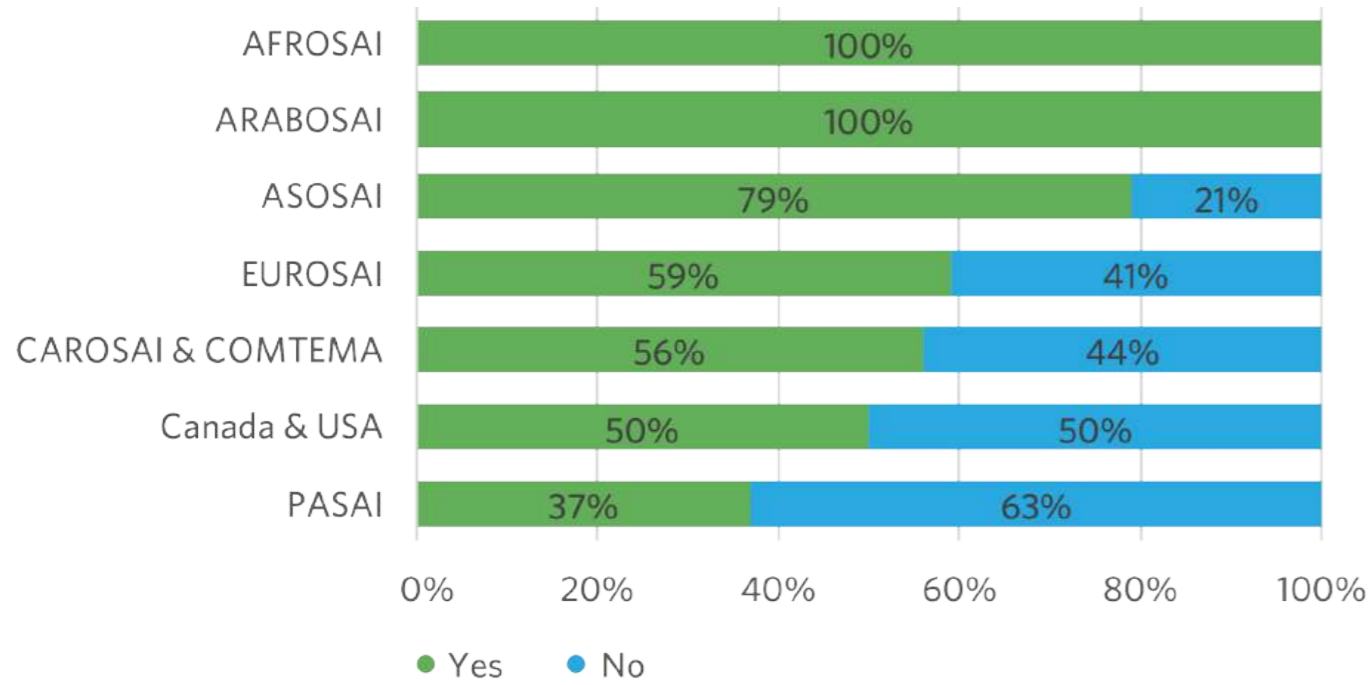
We also approached the SDGs in another question by asking whether SAIs conduct any audits in direct relation to the SDGs. In this survey, 67% of the SAIs gave a positive answer. This is an increase from the 2021 result of 58%.

Regional analysis shows that SAIs link their audits directly to the SDGs especially in the AFROSAI and ARABOSAI regions, and often also in the ASOSAI region. In PASAI, less than half of the SAIs audit the SDGs directly.

In the open answers, SAIs told that they have most frequently audited SDG3 on food, health, and well-being, SDG13 on climate action, and SDG15 on life on land (each by 14 SAIs). SDG6 on clean water was audited by 13 SAIs and SDG5 on gender equality by 12 SAIs. Here, the variety of SDGs mentioned goes beyond the more environmentally oriented SDGs.

Some SAIs also specify the SDG targets they have audited. These include targets from, for example, SDG2 (2.1, 2.3 and 2.4), SDG3 (3.b and 3.d), SDG4 (4.1, 4.3, 4.4,

Audits in direct relation to the SDGs



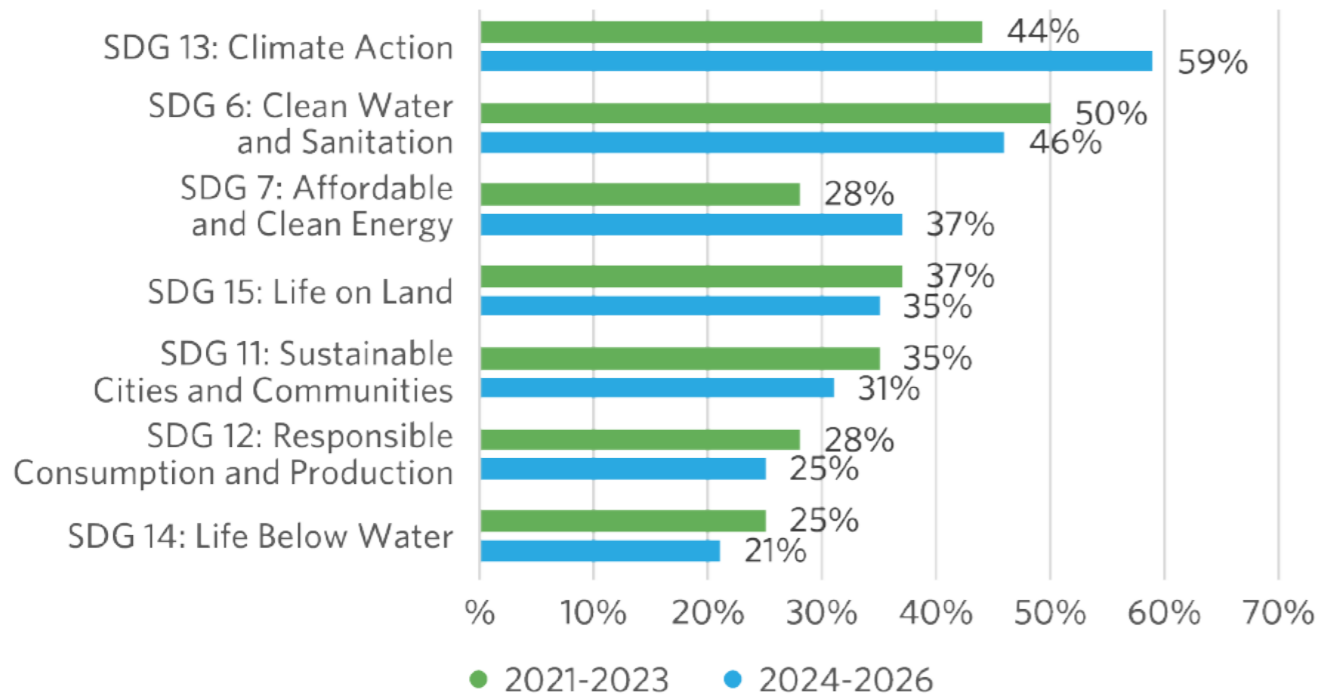
4.5, 4.6 and 4.7), SDG5 (5.1, 5.2, 5.5, 5.a and 5.b), SDG8 (8.3, 8.5 and 8.9), SDG14 (14.1 and 14.5) and SDG15 (15.1, 15.3 and 15.9).

We also inquired which of the more environmentally focused SDGs SAIs have audited. As the figure in next page shows, the SDG6 on clean water and sanitation was the most audited SDG in 2021-2023, while SAIs plan to do most audits on SDG13 on climate action in 2024-2026. The SDG7 on energy, closely linked to climate change, will also gain popularity in the next years, whereas audits on all other SDGs seems to be decreasing.

The SDGs SAIs have audited



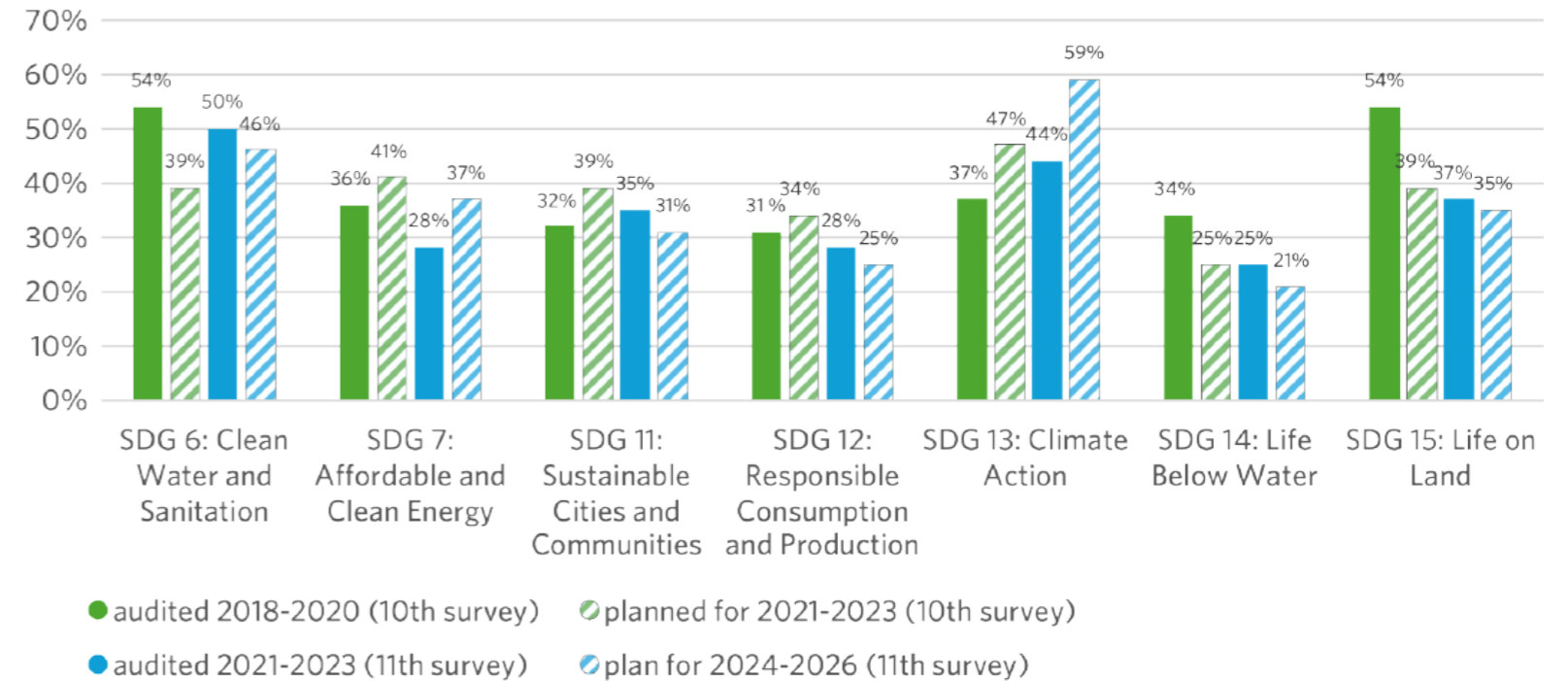
Environmental SDGs that SAIs audit



Yet another graph presents the comparison between survey answers in 2021 and 2024, both regarding the past audits as well as audit plans on the SDGs. Consequently, the graph also indicates to a certain extent how far the intended plans were realized, even though not all SAIs that answered the previous survey answered now.

Comparing the plans for 2021-2023 and realized audits, we can see that SAIs conducted overall fewer audits on the SDGs than they had planned to. This applies to all SDGs, except for SDG6. It was the only that SAIs conducted more audits on than they had planned to.

Comparison between plans and realized audits in 10th and 11th survey



Looking into the next years and the plans that SAIs had three years ago, the overall trend seems to be a decreasing interest with all SDGs, except SDG13 and SDG7.

In regional analysis of the 11th survey, we notice some specific patterns: SDG6 is a priority to all SAIs in the ARABOSAI region, whereas SAIs of Canada and USA have audited all environmental SDGs. Comparing what regions have audited in 2021-2023 and what they plan to do in the next years, there will most likely be an increase with SDG7, followed by SDG13 and SDG15. Least increase will take place in auditing the SDG14.



SDG 6	2021-2023	2024-2026	
AFROSAI	67%	33%	↓
ASOSAI	50%	36%	↓
ARABOSAI	50%	100%	↑
CAROSAI & COMTEMA	33%	50%	↑
EUROSAI	54%	35%	↓
PASAI	17%	67%	↑
Canada & USA	100%	100%	→



SDG 7	2021-2023	2024-2026	
AFROSAI	11%	22%	↑
ASOSAI	21%	29%	↑
ARABOSAI	33%	50%	↑
CAROSAI & COMTEMA	17%	50%	↑
EUROSAI	38%	31%	↓
PASAI	17%	50%	↑
Canada & USA	100%	100%	→



SDG 11	2021-2023	2024-2026	
AFROSAI	22%	44%	↑
ASOSAI	36%	36%	→
ARABOSAI	67%	33%	↓
CAROSAI & COMTEMA	17%	50%	↑
EUROSAI	42%	19%	↓
PASAI	0%	17%	↑
Canada & USA	100%	100%	→



SDG 12	2021-2023	2024-2026	
AFROSAI	11%	11%	→
ASOSAI	29%	21%	↓
ARABOSAI	50%	17%	↓
CAROSAI & COMTEMA	0%	33%	↑
EUROSAI	35%	27%	↓
PASAI	0%	33%	↑
Canada & USA	100%	100%	→

SDG13	2021-2023	2024-2026	
AFROSAI	44%	56%	↑
ASOSAI	43%	36%	↓
ARABOSAI	50%	33%	↓
CAROSAI & COMTEMA	17%	67%	↑
EUROSAI	46%	73%	↑
PASAI	33%	50%	↑
Canada & USA	100%	100%	→

SDG14	2021-2023	2024-2026	
AFROSAI	11%	11%	→
ASOSAI	21%	14%	↓
ARABOSAI	17%	17%	→
CAROSAI & COMTEMA	33%	17%	↓
EUROSAI	31%	23%	↓
PASAI	0%	33%	↑
Canada & USA	100%	100%	→

SDG15	2021-2023	2024-2026	
AFROSAI	22%	33%	↑
ASOSAI	29%	36%	↑
ARABOSAI	33%	17%	↓
CAROSAI & COMTEMA	33%	50%	↑
EUROSAI	50%	27%	↓
PASAI	0%	50%	↑
Canada & USA	100%	100%	→



6 Communication and impact of audits



6.1 SAIs communicate their audits in many ways

Survey question:

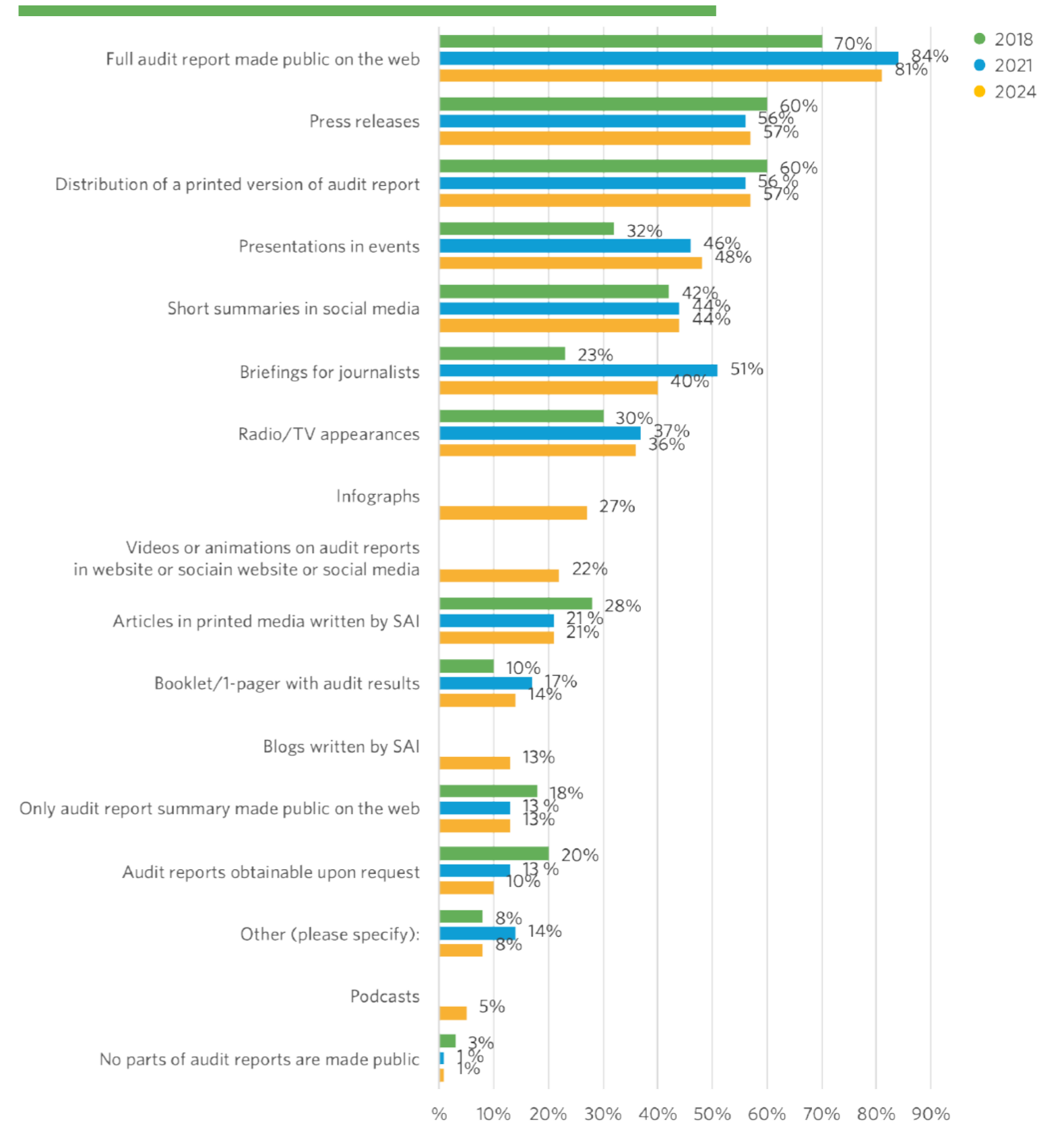
- How does your SAI usually communicate the results of environmental audits to stakeholders, such as Parliament, NGOs, academia and citizens?

WGEA surveys have traditionally mapped how SAIs communicate their audits, although this question goes beyond environmental audit activity.

The share of SAIs that make their full audit report public in the web is currently 81%. This represents a slight decrease from the previous survey (84%). Slightly over half of the SAIs send press releases and distribute a printed version of their reports. A bit less than half of the SAIs give presentations in events and make tweets or short summaries on audit reports. As new options, we provided infographics and videos or animations, which are made by over a fifth of the SAIs. Blogs are less common, as are podcasts. This year, one SAI said that no parts of the audit reports are made public.

With regional consideration, the ARABOSAI region uses various ways to communicate about audit results the least, whereas Canada and USA use newer communication tools the most.

How SAIs communicate their audit results



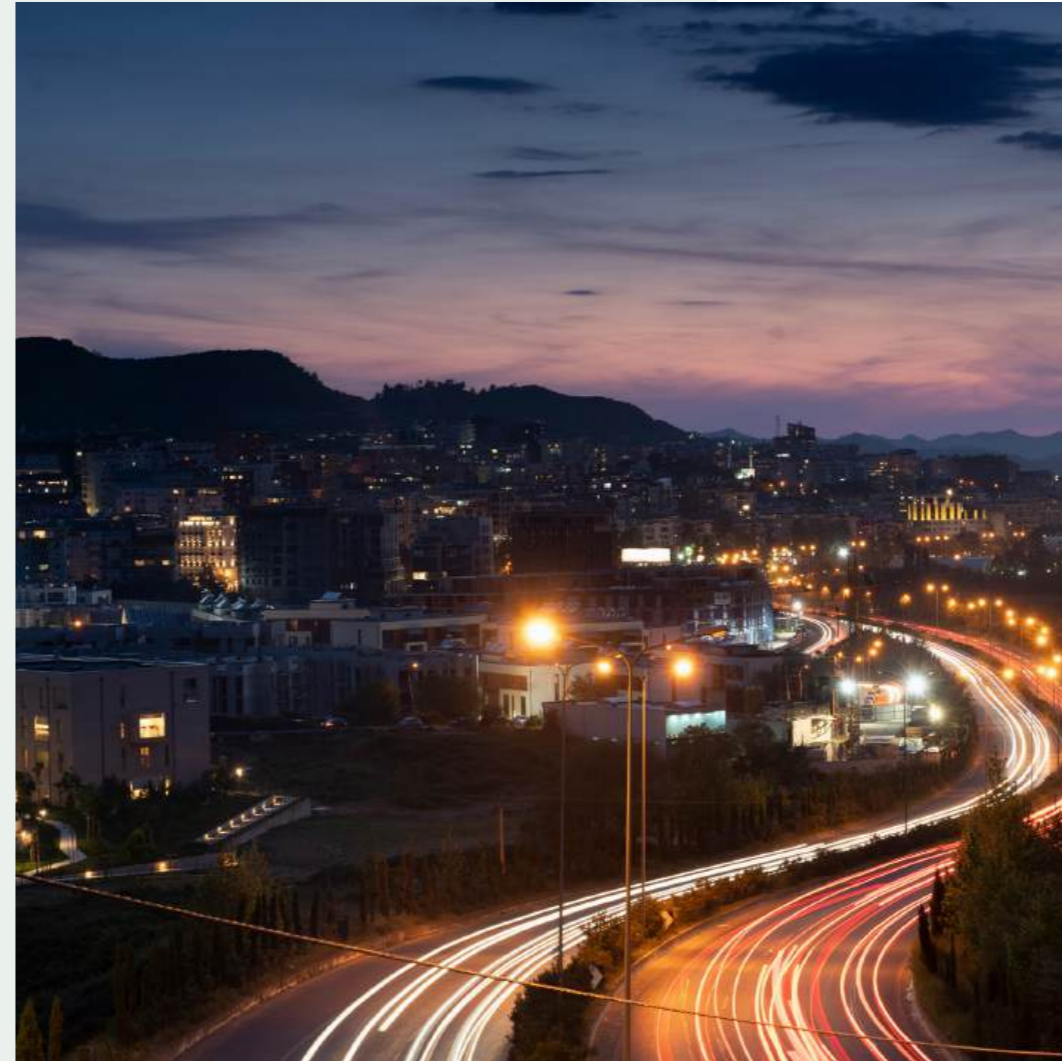
The methods SAIs usually use for communicating audit results per INTOSAI WGEA region

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
Distribution of a printed version of audit report	100%	57%	67%	25%	50%	63%	50%
Full audit report made public on the web	89%	64%	50%	88%	93%	63%	100%
Only audit report summary made public on the web	11%	21%	50%	0%	7%	13%	0%
Press releases	67%	64%	0%	38%	77%	25%	50%
Briefings for journalists	44%	29%	17%	25%	57%	25%	50%
Presentations in events	44%	29%	50%	25%	63%	38%	100%
Articles in printed media written by SAI	11%	43%	0%	13%	23%	13%	0%
Blogs written by SAI	0%	7%	0%	13%	20%	13%	50%
Radio/TV appearances	33%	29%	33%	25%	47%	13%	100%
Booklet/1-pager with audit results	11%	29%	0%	13%	7%	25%	50%
Infographs	11%	36%	0%	13%	33%	25%	100%
Tweets or short summaries about audit reports published in social media (such as Facebook, X, LinkedIn etc.)	33%	36%	17%	38%	60%	25%	100%
Videos or animations on audit reports in website or social media	11%	7%	0%	50%	27%	13%	100%
Podcasts	0%	0%	0%	0%	10%	0%	50%
Audit reports obtainable upon request (not distributed otherwise)	11%	21%	0%	38%	0%	13%	0%
No parts of audit reports are made public	0%	7%	0%	0%	0%	0%	0%
Other	11%	0%	17%	0%	7%	25%	0%

COMMUNICATION AND PUBLICITY OF AUDITS

One of the recent environmental audit successes that **SAI Albania** experienced is the performance audit on “The impact of road transport on air quality” from 2023. The audit was carried out with the assistance of SAI Norway. There were a lot of missing criteria and missing objectives from Albanian government, but through benchmarking methodology we compared our situation with neighbours and European countries regarding, for

example, the age of vehicles and the type of fuel they use. In the end, this audit received a lot of attention from media. Still today, some media sources talk about our audit, and they are continuing investigating and elaborating our main findings.



6.2 SAIs measure their impact through audit recommendations

Survey question:

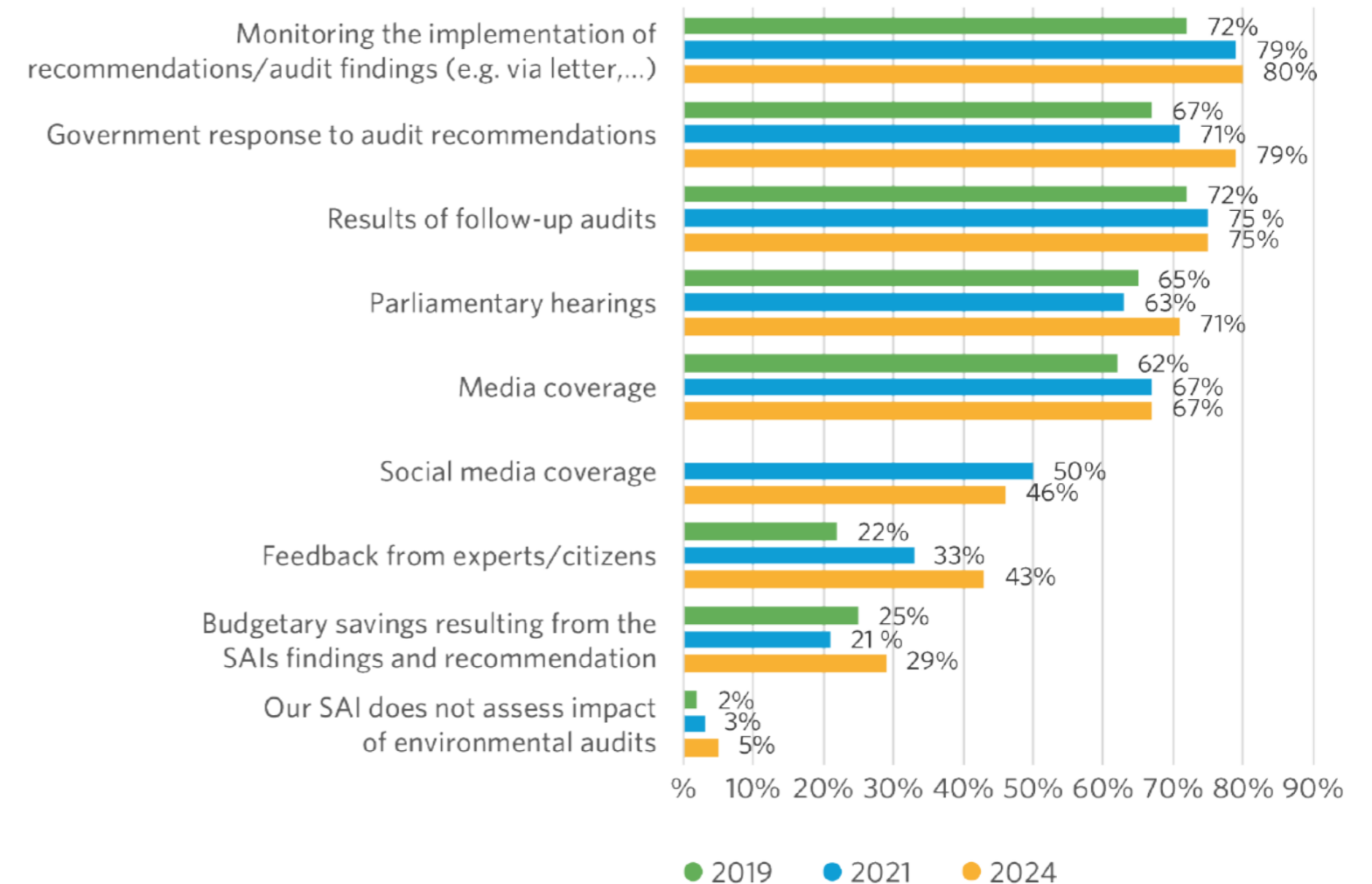
- Which elements does your SAI take into account when assessing the impact of its environmental audits?

Monitoring the implementation of recommendations or audit findings, e.g. via letter, interview, or survey have remained most popular ways to measure the impact of environmental audits. This year, there has been growth in measuring impact with government response to audit recommendations. The only method that shows a slight decrease is analysing social media coverage.

Moreover, SAIs mentioned as additional methods an action plan by the auditee, a questionnaire to auditees and a self-assessment. Five percent of respondent SAIs do not assess the impact of their environmental audits at all.

There are some regional differences in how SAIs measure the impact of their audits. For example, in AFROSAI region, government response to audit recommendations and parliamentary hearings are used by all SAIs, while SAIs in ARABOSAI commonly monitor the implementation of recommendations. Social media coverage is measured in Canada and USA. ASOSAI is a region where SAIs most often use feedback from citizens in measuring the impact of their work.

How SAIs measure the impact of environmental audits



The ways SAIs measure the impact of their work per INTOSAI region

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
Monitoring the implementation of recommendations/audit findings (e.g. via letter, interview, survey)	78%	79%	100%	75%	83%	57%	100%
Government response to audit recommendations	100%	71%	67%	63%	90%	57%	100%
Results of follow-up audits	89%	64%	83%	63%	80%	71%	50%
Parliamentary hearings	100%	64%	50%	25%	83%	57%	100%
Media coverage	78%	71%	50%	13%	77%	71%	100%
Social media coverage	44%	50%	33%	25%	47%	57%	100%
Feedback from experts/citizens	44%	71%	17%	38%	43%	29%	0%
Budgetary savings resulting from the SAIs findings and recommendation	22%	43%	0%	13%	30%	14%	100%
No assessment of impact on env.audits	0%	7%	0%	13%	3%	14%	0%

SUCCESS STORY FROM SAI FIJI

THE IMPLEMENTATION OF AUDIT RECOMMENDATIONS

In the audit on “Impact on the Licensing and Monitoring of River Gravel and Sand Extractions in Fiji” [SAI Fiji](#) found:

1. Need for the development of centralized database to improve information on potential river gravel and sand extraction sites
2. Licensing process missed effectiveness and efficiency elements
3. Monitoring and reporting processes to be improved
4. Plans to phase out river gravel and sand extractions were blurred by the large demand of the raw material

As a result, audit recommendations to the Ministry of Lands and Mineral Resources proved effective. An MOU was signed between the Ministry and the Fiji Police as coordinating mechanisms to minimize illegal extractions.

Furthermore, the Ministry is now formulating river gravel extraction and management guidelines to ensure sustainable extraction practices and processes.

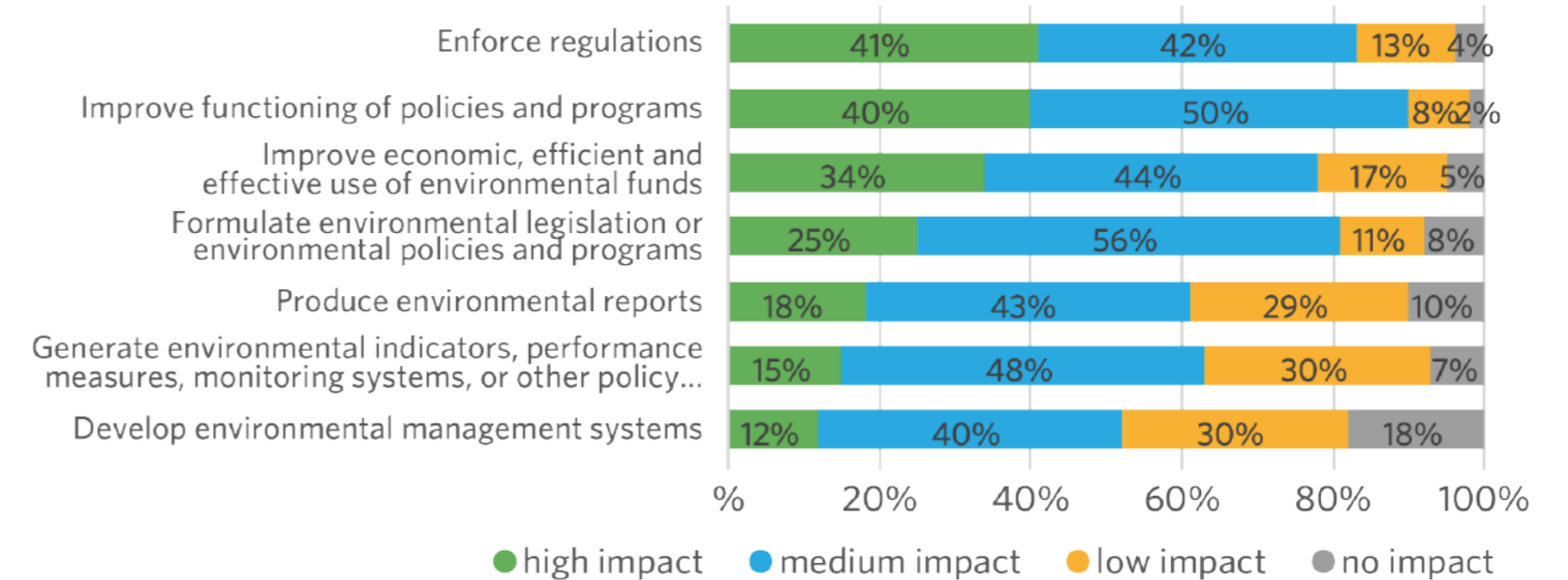
6.3 SAIs consider having an impact in many areas

Survey question:

- Please assess based on your own judgement the level of impact the environmental audits conducted by your SAI in helping government departments to.... (n=77)

The INTOSAI WGEA has asked respondents to assess the impact of their SAI on government departments on various topics in its surveys. 40% of the respondents consider their SAI having a high impact on enforcing legislation and improving functioning of policies and programs. Combining high and medium impact, 90% of SAIs consider having helped governments to improve functioning of policies and programs, and almost 80% the economic, efficient and effective use of environmental funds. The least impact SAIs consider having on developing environmental management systems.

Environmental audits help governments to



AUDITS ON AIR QUALITY

Poland holds second place in terms of poor air quality in the EU, just after Bulgaria. NIK (**SAI Poland**) audits air pollution and air quality on a regular basis. The audit results have pointed out government solutions being insufficient and not allowing significant air quality improvement. The NIK audit results were widely discussed and commented in the media, helping to draw public attention and raise awareness of air pollution consequences among public authorities. The NIK indicated that polluted air is due to insufficient

activity of public entities at all levels (national, regional, and local), insufficient coordination of activities and lack of coherence. This resulted in actual or planned actions such as fuel quality and the introduction of clean transport zones (that have not yielded expected contributions to improving air quality). As part of audit program preparations NIK organized expert panels on, for example, the impact of transport on air quality and actions that city mayors can undertake to reduce pollutant emissions. The experts point-

ed out, among others, the key impact of combustion engines on air pollution with nitrogen oxides, the risks associated with the practice of removing particulate filters in vehicles and the need to limit the use of cars with combustion engines in cities. The expert panel was devoted to announcing the commencement of preparations for the audit. After its completion, NIK organized press conferences with the participation of experts and journalists. Final information on the audit results was forwarded to the Sejm and Sen-

ate committees, that considered them during numerous sittings. Reports with short video messages were published on the website and in social media. The National Fund for Environmental Protection declared implementation of every NIK audit conclusion, which was later verified by the NIK. NIK together with the UN Global Compact Network Poland Initiative and the Upper Silesian Zagłębie Metropolis, organized a high-level debate on air quality in Poland and Europe during COP24.

AUDITS ON AIR QUALITY

In July 2022, **SAI USA** (GAO) testified about air quality monitoring before a U.S. Senate Committee. GAO discussed the needs for additional air quality information and the challenges in meeting those needs. GAO based the testimony on a GAO audit report that made two recommendations to help sustain and modernize the air quality monitoring system. The Environmental Protection Agency has implemented one of the recommendations and is working with tribal, state, and local air agencies to implement the other.

In **SAI UK's** report "Tackling local breaches of air quality" it was found that government's progress on its largest air quality programme (the Nitrogen Dioxide Programme) was slower than expected. The government did not have a good understanding of the reasons for the delay, which made it harder to identify where national action might be needed to tackle common barriers across local authorities. SAI UK's recommendations included that government clarify its milestones, collate consistent and complete

information on progress, and carry out a periodic (at least six monthly) stock-take of progress to consider overall trends and identify solutions needed. Government accepted the recommendations, and the Joint Air Quality Unit (JAQU) has improved the tracking of its programme to tackle air quality breaches. JAQU's Programme Board now monitors progress against key milestones on a monthly basis and JAQU has also completed two six-monthly stocktakes of progress. The Unit has a much better view now of the

status of local authorities in the programme, which has helped it identify risks and issues faster and work more closely with them where needed.

7 Challenges and future prospects



7.1 Data-related issues remain the biggest barriers in environmental auditing

Survey question:

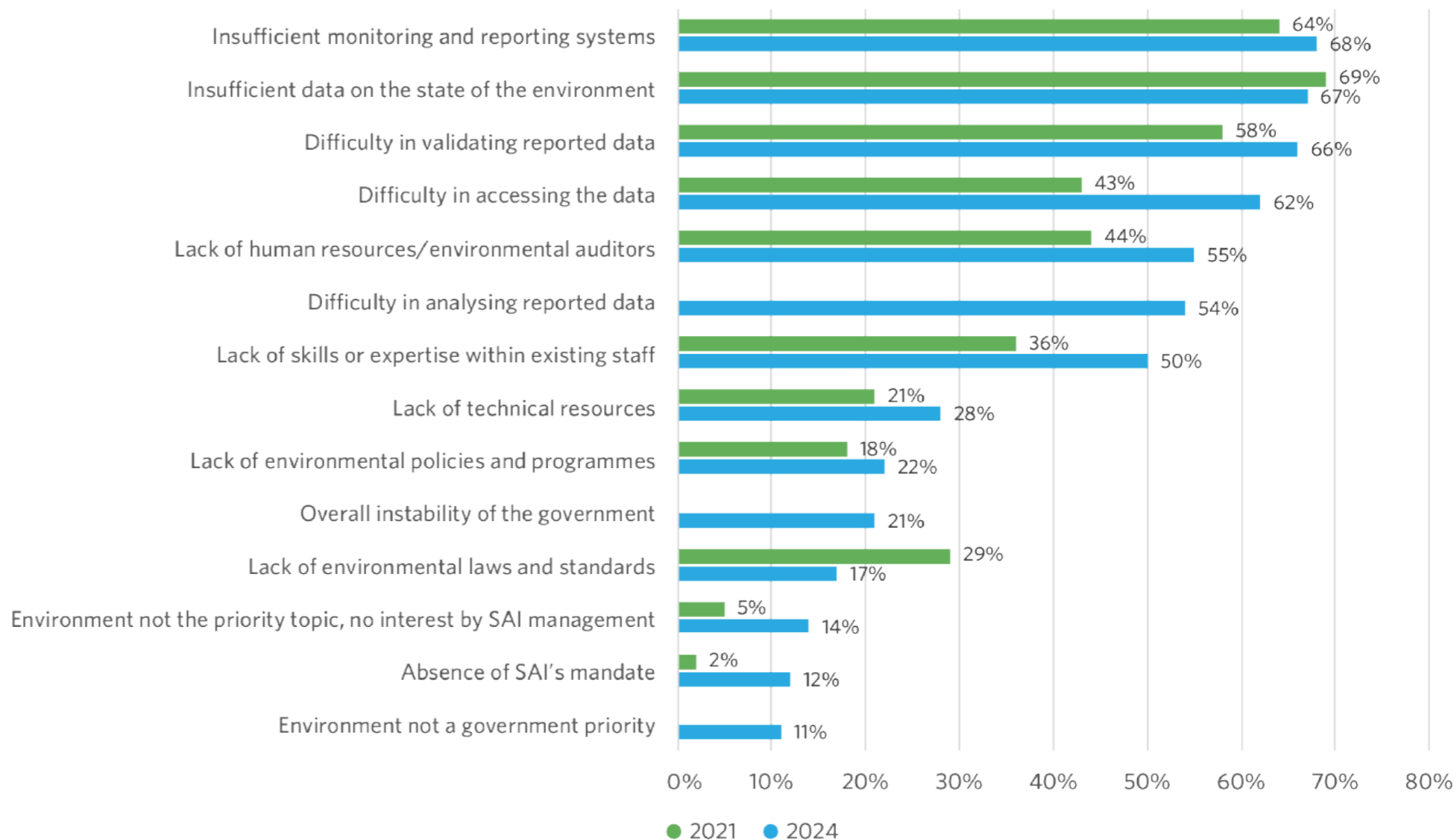
- Which of the following barriers did your SAI experience in executing environmental audits during 2021-2023? (n=75)

In its surveys, the INTOSAI WGEA has inquired about the barriers that SAIs face in environmental auditing. This time, some of the options were elaborated compared to the previous survey from 2021 and therefore the answers are not fully comparable.

The top barriers are the same, namely obstacles related to data. Compared to 2021, more SAIs identified barriers related to accessing the data, the skills or expertise of the staff, and lack of human resources in 2024. This time, SAIs also reference the environment not being a priority in SAIs' management or the absence of it in SAI's mandate. However, the lack of environmental laws and standards was considered less of a barrier this time.

Overall, SAIs identified more barriers in environmental auditing in 2024 than in 2021. One SAI noted climate denialism as a barrier, due to the importance of coal production in the country.

Barriers in environmental auditing in 2021 and 2024



Regionally, there are more barriers in AFROSAI and PASAI regions, and least in Canada and USA. Data-related issues are considered the biggest barriers in all regions apart from ASOSAI, where lack of human resources is considered a bigger a

The barriers that SAIs face in environmental auditing per INTOSAI region

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
Difficulty in validating reported data	100%	62%	60%	38%	61%	86%	100%
Insufficient data on the state of the environment	100%	69%	67%	63%	58%	71%	50%
Difficulty in accessing the data	75%	62%	60%	50%	56%	71%	100%
Insufficient monitoring and reporting systems	71%	62%	67%	63%	69%	83%	50%
Difficulty in analysing reported data	71%	54%	25%	25%	54%	86%	50%
Lack of human resources/environmental auditors	44%	71%	60%	50%	50%	75%	0%
Lack of skills or expertise within existing staff	71%	69%	40%	38%	37%	75%	0%
Lack of technical resources	71%	31%	20%	50%	12%	33%	0%
Lack of environmental policies and programmes	14%	0%	33%	13%	28%	57%	0%
Overall instability of the government	0%	17%	40%	25%	25%	17%	0%
Lack of environmental laws and standards	14%	8%	0%	25%	16%	50%	0%
Environment not the priority topic, no interest by SAI management	29%	17%	0%	0%	12%	33%	0%
Absence of SAI's mandate	13%	8%	20%	25%	8%	14%	0%
Environment not a government priority	29%	8%	0%	13%	12%	0%	0%

problem than data issues. The absence of SAI mandate was considered a barrier only by eight SAIs – by a quarter of respondents from CAROSAI and COMTEMA region and a fifth of the ARABOSAI SAIs. This could be taken as an indication of the fact that SAIs do not necessarily need a specific mandate to carry out environmental audits.

7.2 SAIs foresee more focus on SDGs and training

Survey question:

- Please mark which of the possible environmental audit developments listed below are planned in your SAI in 2024-2026? (n=77)

In relation to which possible environmental audit developments SAIs foresee in 2024-2026, 50 out of 77 respondents see development with focus in the SDGs

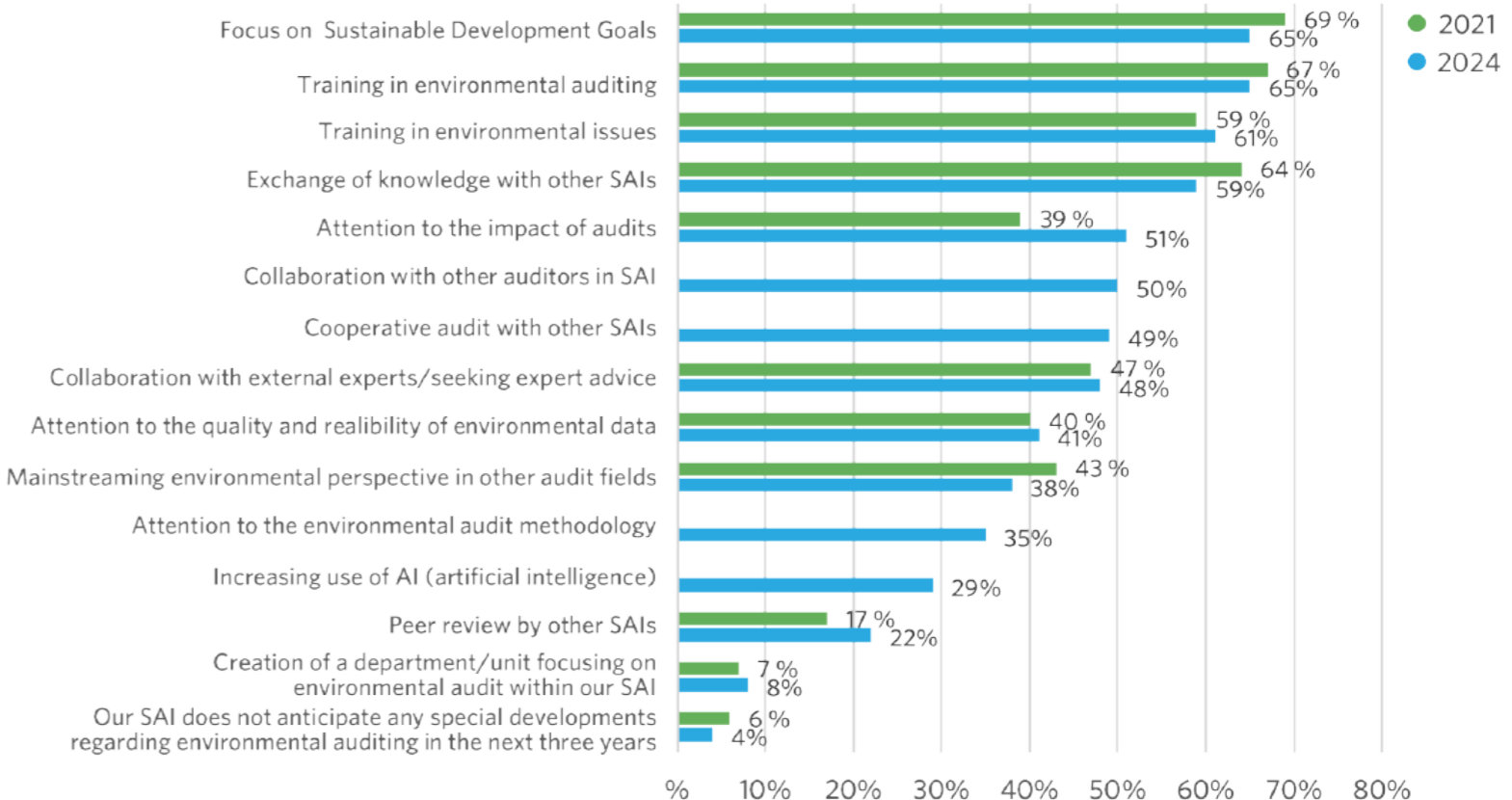
Possible environmental audit developments in SAIs



as well as training on environmental auditing. This is followed by training in environmental issues and exchange of knowledge with other SAIs. Around half of the respondents see more attention directed to the impact of audits, collaboration with other auditors in the SAI, as well as cooperative audits with other SAIs.

In comparison with the previous survey, the two are not fully comparable with each other, as we elaborated some options and added the use of artificial intelligence. The figure below however shows that in 2024, SAIs have more interest (26% increase) in the impact of audits compared to 2021. There is also more interest (29% increase) in peer

Possible environmental audit developments in SAIs in 2021 and 2024



Possible environmental audit developments per INTOSAI region

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
Training in environmental auditing	89%	86%	83%	63%	37%	75%	100%
Focus on Sustainable Development Goals	89%	57%	100%	38%	60%	50%	100%
Training in environmental issues	78%	71%	67%	63%	47%	50%	100%
Collaboration with other auditors in SAI	56%	57%	67%	75%	33%	50%	100%
Exchange of knowledge with other SAIs	56%	50%	67%	38%	60%	63%	100%
Attention to the impact of audits	56%	43%	67%	13%	47%	88%	100%
Cooperative audit with other SAIs	56%	50%	33%	50%	40%	75%	100%
Mainstreaming environmental perspective in other audit fields	56%	29%	50%	50%	20%	63%	100%
Attention to the quality and reliability of environmental data	44%	36%	67%	25%	37%	50%	100%
Collaboration with external experts/seeking expert advice	56%	36%	17%	50%	57%	38%	100%
Attention to the environmental audit methodology	11%	50%	67%	25%	30%	25%	100%
Increasing use of AI (artificial intelligence)	22%	21%	33%	25%	30%	25%	100%
Peer review by other SAIs	44%	14%	0%	25%	13%	50%	50%
Creation of a department/unit focusing on environmental audit within our SAI	11%	0%	33%	13%	7%	0%	0%
Our SAI does not anticipate any special developments regarding environmental auditing in the next three years	0%	7%	0%	0%	7%	0%	0%

review conducted by other SAIs. Although the interest in UN SDGs is most often mentioned as a possible development, its popularity has decreased slightly (7% decrease).

The interest in training in environmental issues has come a bit closer to the interest of training in environmental auditing. Less SAIs (12%) chose mainstreaming of environment in other audits compared to the previous survey, where the option was worded as “integration of environmental topics in other audits”.

Around a quarter of SAIs (27%) chose the increasing use of artificial intelligence as one possible environmental audit development in 2024-2026. In addition, in the open answers, SAIs mentioned training of other SAIs, applying the ClimateScanner, conducting joint audits, engaging in cooperation with EUROSAI and the INTOSAI WGEA, and sustainability reporting as environmental audit developments in 2024-2026.

Regionally, all ARABOSAI respondents chose the focus on the SDGs.

INNOVATIVE AUDIT METHODOLOGIES

SAI Egypt developed a model and framework for implementing a financial audit program for sanitation projects in accordance with the Goal 6 of the SDGs. A model for the audit process was designed in accordance with INTOSAI's audit standards and Guide No. 140 related to the quality of the audit process. The ASA also followed up the companies' conducting environmental impact assessment studies of new activities and expansions prior to implementation, associated economic feasibility studies, and the availability of funds necessary for implementation.

During the period 2021-2023, **SAI Colombia** produced a new scheme for communicating results on climate change. Through a strategic environmental study, it was possible to make regional-scale approximations of the impacts of climate change and associate them with the efforts of the government entities in public investments to address this problem. The product innovated in an interactive space reached new interest groups of this auditing entity.

SAI Kuwait connected relevant government entities in one audit report focusing on a specific environmental issue. This approach enabled SAI Kuwait to write audit results and recommendations to those entities to fulfil their part of responsibility towards that particular environmental topic.

SAI Kuwait used an integrated and whole-of-government approach to audit environmental issues and the implementation of sustainable development goals, which is consistent with IDI's SDGs Audit Model. This approach enabled SAI Kuwait to pro-

duce higher-quality environmental audit reports and provide critical recommendations to related government entities to fulfil their part of the responsibility towards solving environmental problems and achieving SDGs.

8 Cooperation between SAIs and expectations for the WGEA



8.1 Over two thirds of the SAIs have cooperated with another SAI on environmental auditing issues

Survey question:

- Please specify what types of cooperative activities was your SAI involved in during 2021-2023. (n=51)

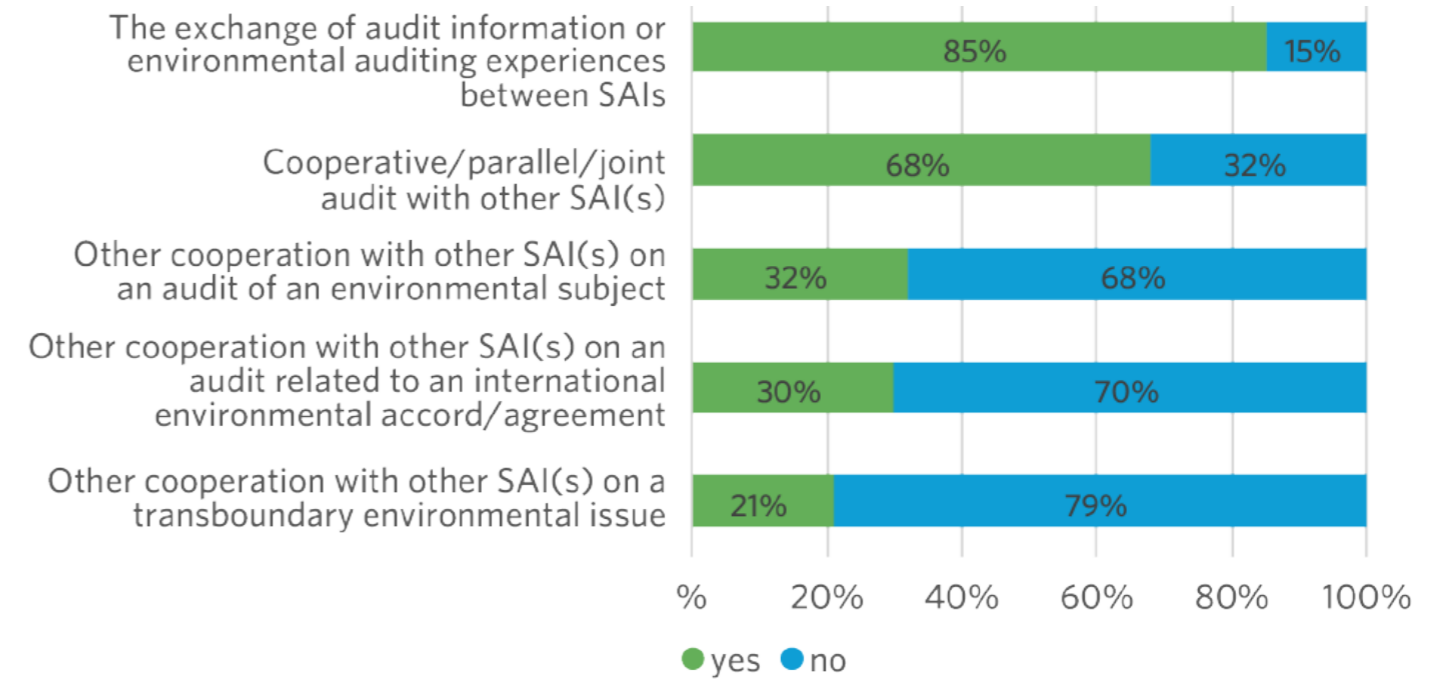
In both, the 10th and 11th survey, 68% of respondents noted that they had cooperated with another SAI. As for the negative answers, SAIs explained that they do not conduct environmental audits, there was no exchange with other SAIs, that cooperation is not a priority. One responding SAI noted that it had not been invited into such cooperation.

85% of respondents have exchanged audit information on environmental auditing experiences between SAIs. Two thirds of respondents have also conducted a cooperative, parallel, or joint audit with other SAI or SAIs.

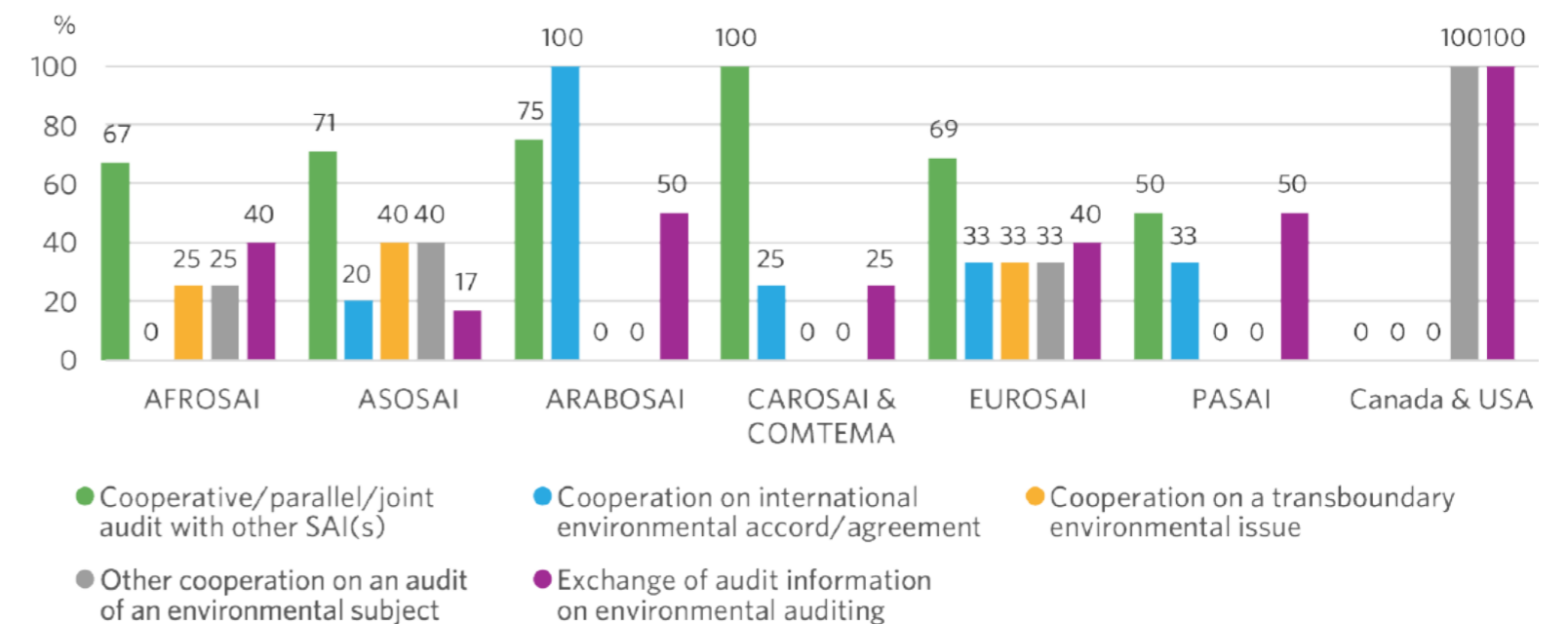
SAIs noted that they are engaged with multiple WGEA projects, either as participants or resource providers, including ClimateScanner and IDI cooperative audit on Climate Change Adaptation Actions (CCAA). Some SAIs had also received bilateral support or joined cooperative audits.

Considering the types of cooperation per regions, the ARABOSAI region clearly prioritizes the cooperation on international environmental accords or agreements more than other regions. Conversely, SAIs in the AFROSAI region do not cooperate in this area. In the CAROSAI and COMTEMA region, all respondents conduct cooperative audits.

Types of cooperative activities that SAIs had with peer SAIs in 2021-2023



Type of cooperation in regions



**SUCCESS
STORIES ON
COOPERATION
BETWEEN SAIS**

An international Parallel Audit was conducted on the sudden pollution of the Adriatic Sea with the participation of **SAIs** from **Bosnia and Herzegovina, Croatia, Slovenia, Italy,** and **Albania**. Together against pollution - a simulated response to the pollution of the Adriatic Sea - the exercise was organized by REMPEC (Regional Center for Response to Pollution of the Mediterranean Sea) and was held in Bar. The scenario included pollution in the territorial waters of Montenegro, and the exercise included the reaction and activation of the plan of the Maritime Safety and Port Management

Administration in case of possible sea pollution and possible consequences. The plan development project was supported by all Adriatic states. In addition to Montenegro, other countries surrounding the Adriatic Sea, namely Albania, Bosnia and Herzegovina, Croatia, Slovenia, and Italy, participated in the exercise.

SAI Uganda collaborated with AFROSAI-E and other countries in the region on an SDG audit on SDG targets No 2.3 and No. 2.4, which aim to address food security challenges linked to climate change adaptation. Open discussions and

sharing best practices among country teams were key to amplifying the impact of the audit.

SAI Myanmar conducted several performance audits focusing on key environmental and regulatory challenges. One audit targeted solid waste management, specifically aiming to eliminate illegal dumping of municipal solid waste in streams and along roadsides, as well as to reduce open burning. The audit explored the root causes of these issues and assessed the effectiveness of the measures implemented to address them. As a result, significant progress

was achieved in reducing illegal dumping in City, inspiring auditors at the state, regional, district, and township levels to conduct similar audits.

Another audit focused on the control of pesticide usage in the agricultural sector. This topic was focused the audit of the management systems of responsible entities involved in pesticide registration process, usage regulation, and the disposal of packaging waste by farmers. It was also scrutinized the oversight of pesticide retailers, wholesalers, and producers. It was found the critical deficiencies, including

insufficient examination processes before pesticide registration and inadequate control over the usage and disposal of pesticide packaging waste.

Additionally, SAI Myanmar conducted a performance audit on the environmental impact of the petroleum hand-dug well industry. This audit concentrated on the management systems of responsible entities involved in the excavation, drilling, and digging of the ground surface and underground rock within designated blocks to extract petroleum.

8.2 Three quarters of SAIs have used the WGEA products in their work

Survey question:

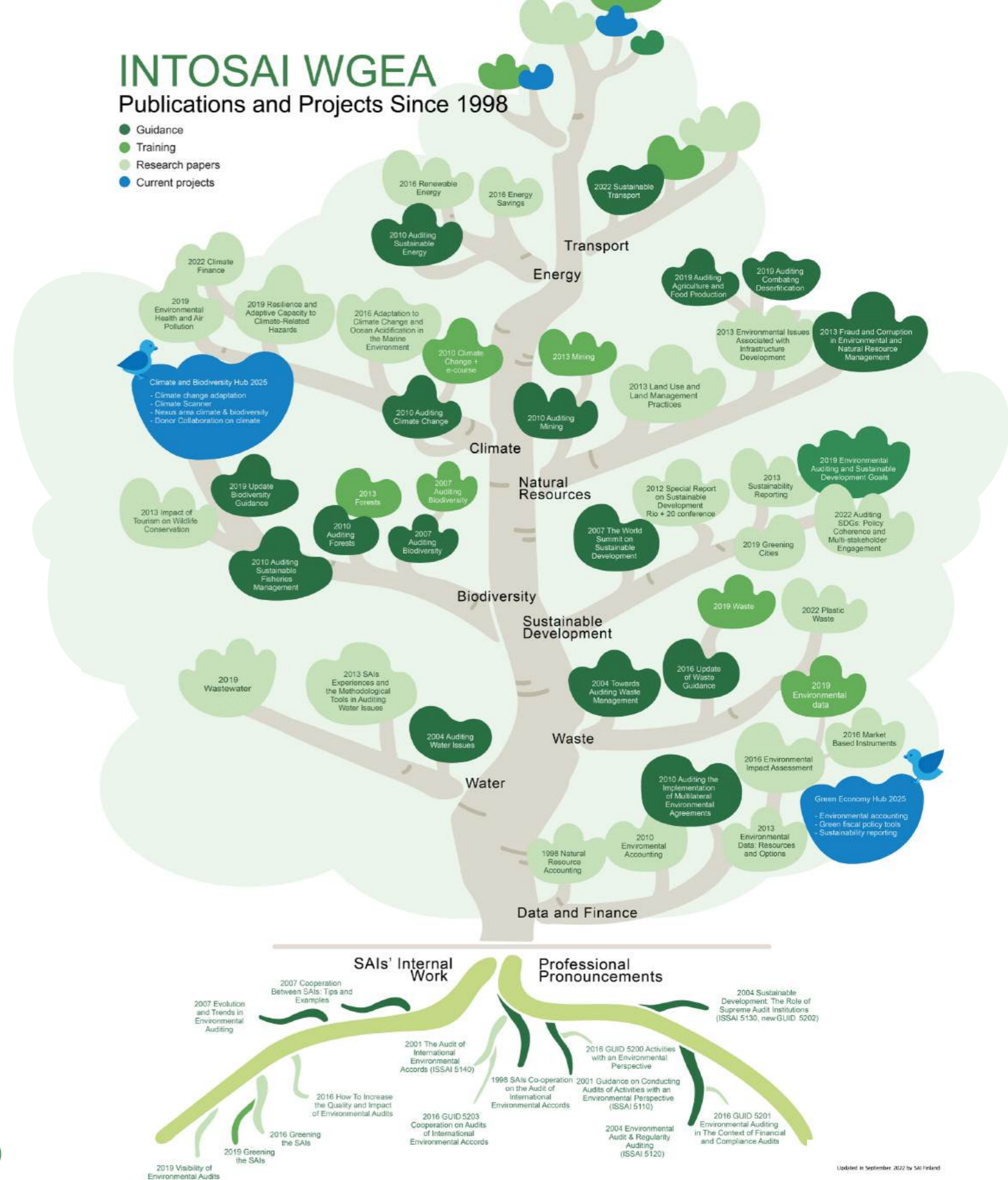
- The visual below displays the WGEA documents produced throughout the years. You may have a closer look at all publications through the following link as well: Studies & Guidelines (wgea.org). During 2021-2023, did your SAI consider any of the WGEA products displayed in its work? (n=77)

Around three quarters (54 respondents, which represent 74% of answers) noted that they had used some of the WGEA publications in their work. 10% had not used the WGEA materials and 16% did not know they existed.

With regional analysis, we see that the WGEA publications are used at least by half of the SAIs in all other regions except PASAI. That is also where half of the respondents noted that they were not aware of the publications. In the CAROSAI and COMTEMA region, 37% of the respondent SAIs had not used the WGEA products.

INTOSAI WGEA Publications and Projects Since 1998

- Guidance
- Training
- Research papers
- Current projects



The share of SAIs that have considered INTOSAI WGEA products in their work

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
Yes	89%	79%	83%	50%	81%	37%	100%
Not aware of WGEA products	0%	7%	17%	13%	16%	50%	0%
No	11%	14%	0%	37%	3%	13%	0%

8.3 Meetings, publications, and website most useful WGEA products

Survey questions:

- Which product(s) did you find particularly useful? (n=54)
- Please rate the importance or usefulness of different types of INTOSAI WGEA products and services to your SAI. (n=74)

We inquired the usefulness of various INTOSAI WGEA products, first by asking with an open text question which products SAIs found particularly useful. Several answered that all products are useful, and many that guidance and studies in general. In addition, trainings and professional pronouncement were mentioned several times. Outside the “WGEA tree”, also the Work Plan, Assemblies and webinars were mentioned.

Concerning the individual publications, all recent publications from 2022 were mentioned, but most often (five respondents), the publication on climate finance. From older WGEA publications, the guidance on auditing waste management from 2016

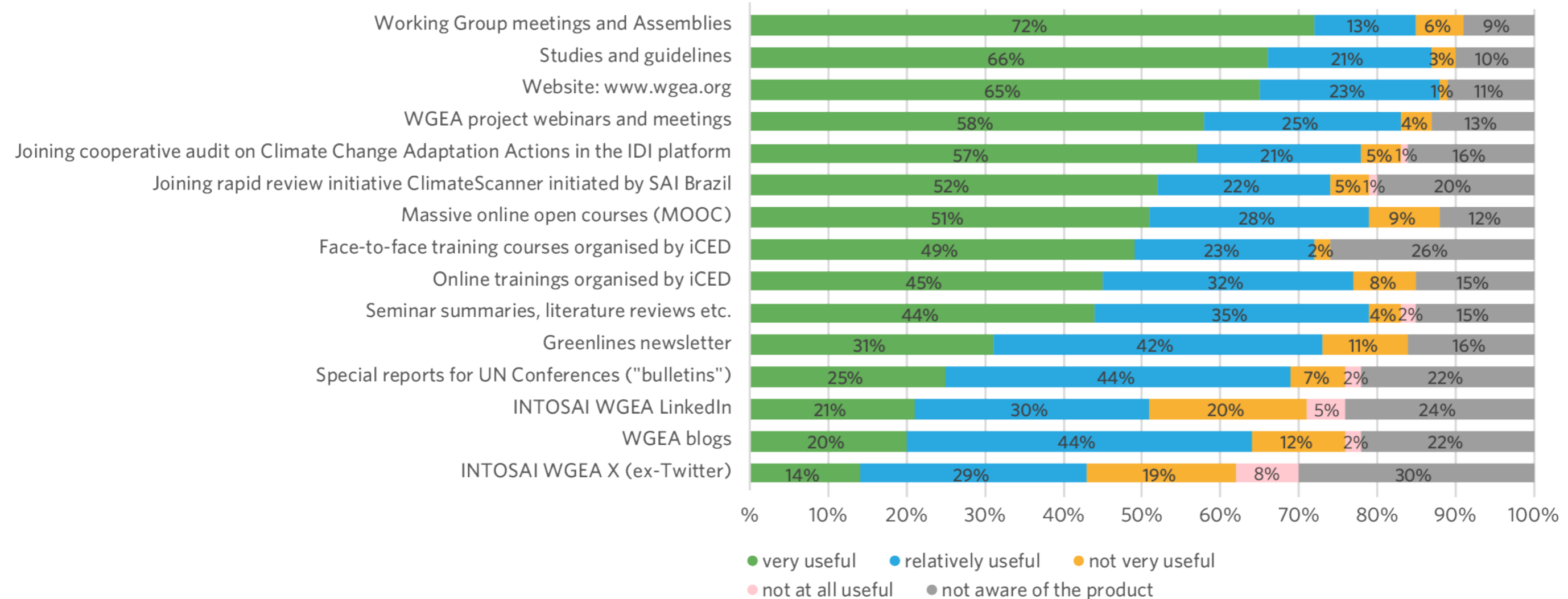
and 2013 publication “Auditing Water Issues: An Examination of SAIs’ Experiences and the Methodological Tools They Have Successfully Used” was mentioned even more often (7 and 6 times). The oldest document that received several mentions was from 2010 on environmental accounting.

Concerning the substantial wishes, SAIs prioritized water, climate, biodiversity as well as data and finance, followed by energy and waste.

Second, we asked about the usefulness of products by providing a list of products. At least half of the respondents found all WGEA products at least relatively useful except the WGEA X (formerly Twitter) social media channel.

Working Group meetings and Assemblies (85% found them at least relatively useful) that usually take an in-person format were found most useful. Combining “very useful” with “relatively useful”, most useful were studies and guidelines and the wgea.org website, followed by meetings, assemblies and WGEA project webinars and meetings that usually take place in an online format.

The usefulness of WGEA products



Respondents found WGEA's X- and LinkedIn- accounts least useful. Together with WGEA blogs, a product launched in 2022, WGEA's X and LinkedIn were also the least known among the respondents. This confirms the assumption that social media channels mostly serve WGEA stakeholders. Of products not known at all, WGEA X, in-person training courses organized by iCED and WGEA LinkedIn received most mentions.

Regionally, the lowest scores for the usefulness of WGEA products is in the PASAI region. The table next page indicates that a reason for this could be the fact that the products are least known in that region.

The INTOSAI WGEA products that SAIs are not aware of, per INTOSAI regions

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
Studies and guidelines	0%	7%	17%	0%	8%	37%	0%
Website: www.wgea.org	0%	0%	20%	15%	13%	29%	0%
Working Group meetings and Assemblies	0%	0%	33%	25%	4%	14%	0%
Cooperative audit on Climate Change Adaptation Actions in the IDI platform	14%	0%	20%	14%	24%	29%	0%
WGEA project webinars and meetings	12%	7%	40%	14%	8%	29%	0%
MOOCs organised by SAI Estonia	0%	7%	40%	25%	5%	28%	0%
Online trainings organised by iCED	0%	0%	40%	29%	18%	28%	0%
Seminar summaries, literature reviews etc.	0%	0%	34%	25%	12%	43%	0%
Face-to-face training courses organised by iCED	0%	0%	33%	29%	33%	72%	0%
Rapid review initiative ClimateScanner initiated by SAI Brazil	14%	7%	40%	25%	18%	43%	0%
Greenlines newsletter	0%	14%	20%	37%	4%	57%	0%
Special reports for UN Conferences ("bulletins")	0%	7%	20%	50%	17%	62%	0%
WGEA blogs	0%	14%	40%	14%	27%	43%	0%
INTOSAI WGEA LinkedIn	14%	14%	20%	28%	25%	57%	0%
INTOSAI WGEA X (ex-Twitter)	14%	14%	40%	43%	28%	72%	0%

We also inquired whether SAIs would be interested in additional products. SAIs showed interest particularly in guidance materials, training both in-person and on-line, as well as cooperative audits.

Concerning the substance matter of these products, the following topics received most mentions:

- Climate
- Environmental auditing
- Sustainable development
- Energy
- Water

8.4 A third of respondents has submitted an audit into the WGEA database

Survey question:

- INTOSAI WGEA website includes an audit database of environmental audits where SAIs can submit their audits: Audit Database (wgea.org) Has you SAI submitted in 2021-2023 an environmental audit in the WGEA audit database? (n=77)

The INTOSAI WGEA hosts an environmental audit database on its website: [Audit Database \(wgea.org\)](https://wgea.org). One third of SAIs responded that they have submitted at least one audit to the database in 2021-2023. Four respondents were uncertain, while one did not know that such a database exists. The ARABOSAI region is the only region where none of the respondents had submitted an audit to the database in 2021-2023.

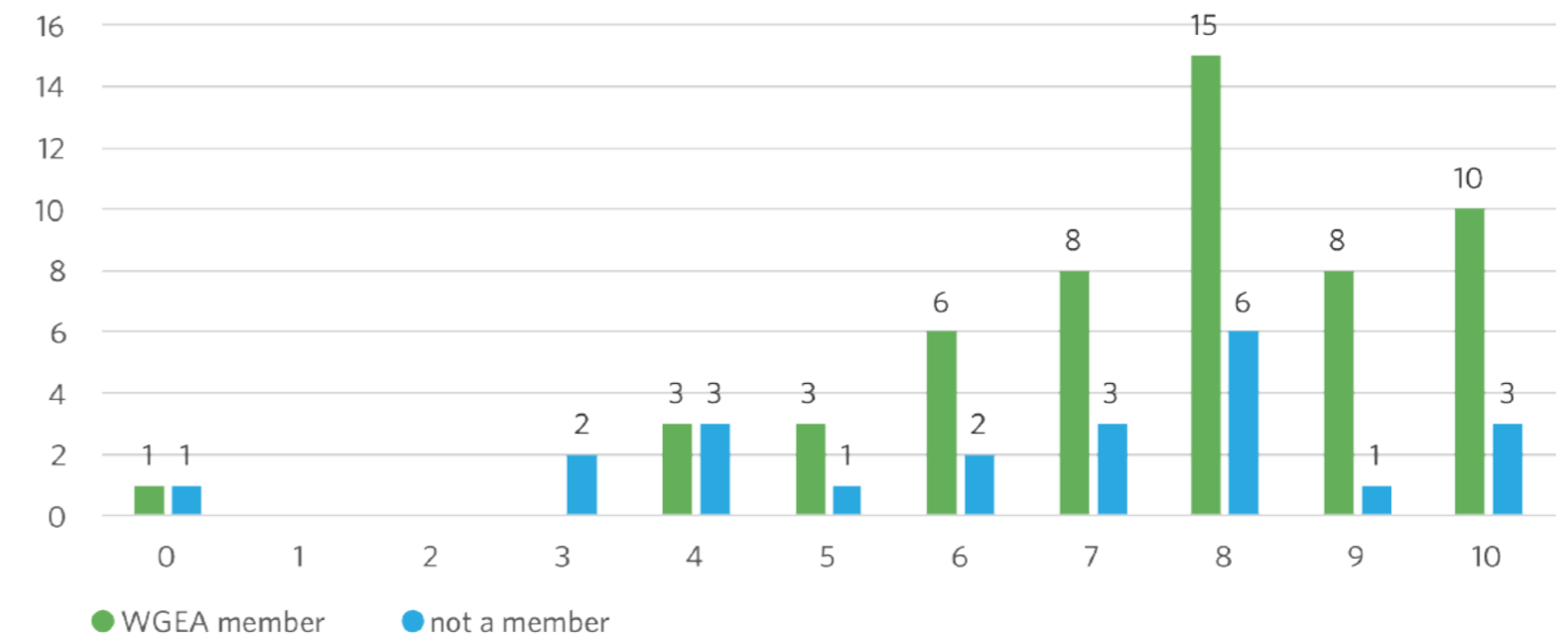
8.5 INTOSAI WGEA has least impact in Latin America and Caribbean regions

Survey question:

- How would you assess the impact of the work that takes place in the INTOSAI WGEA network to your SAI? (n=75)

We also asked about the impact of WGEA's work on the SAIs. The overall result was positive. Interestingly, there does not appear to be big differences between the answers coming from WGEA members and non-members.

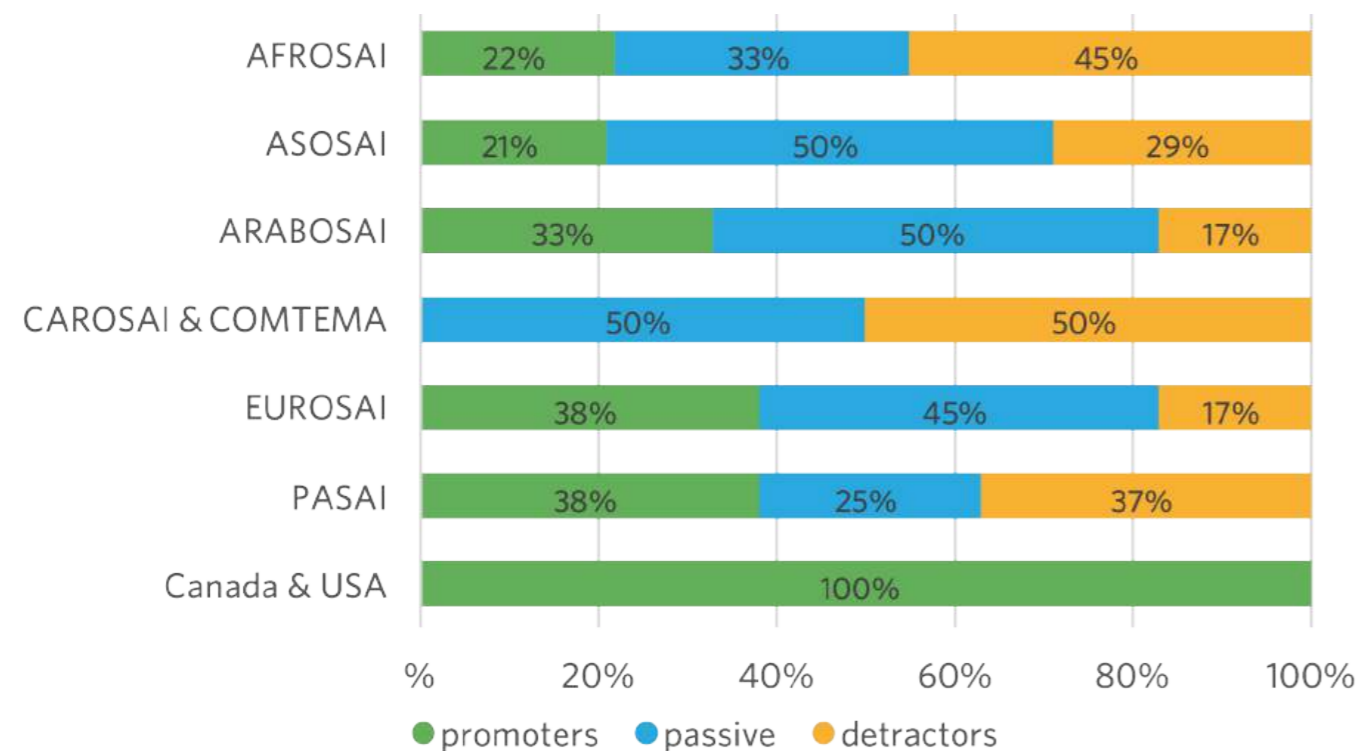
The impact of INTOSAI WGEA network to SAI



Using the “net promoter score”, categorising answers as promoters (score 9 to 10), passive (score 7 to 8) and detractors (scores 6 and below), the figure below illustrates the situation per region. Canada and USA are promoters, but conversely, in CAROSAI and COMTEMA there are no promoter-SAIs (from the impact perspective) as half of the respondents are passive and half detractors. In other regions, the responses are varied.

One explanation for the low impact of WGEA in Latin America could be the fact that the INTOSAI WGEA only works in English, whereas the regional working group COMTEMA provides services in Spanish.

The impact of the INTOSAI WGEA network to SAIs



8.6 Climate change and biodiversity top topics for next INTOSAI WGEA Work Plan

Survey question:

- What would you recommend for the main theme of the 2026-2028 INTOSAI WGEA Work Plan?* Please explain your suggestion. (n=53)

For the preparations of the next Work Plan, we inquired what topic SAIs suggest as the main theme for the INTOSAI WGEA Work Plan 2026-2028.

A clear number one topic is climate change, worded also as climate action and climate crisis. Climate was also connected to the questions of energy transition, government infrastructure projects, as well as just transition and leave-no-one-behind. Climate change adaptation was specifically mentioned, also in the context of ecosystems, biodiversity, vulnerabilities, and nature-based solutions. This is closely linked to the second most popular overall topic, namely biodiversity loss. Some respondents mentioned specifically the interlinkages between climate and biodiversity, as well as the water-energy nexus.

Some respondents pointed out that the current 2023-2025 WGEA Work Plan thematic hubs, i.e. climate and biodiversity as well as green economy, are still valid. In the context of green economy, green procurement, taxes, subsidies and green budgeting were mentioned. While climate and biodiversity were reasoned as the main topic due to their severe impacts, sustainability reporting was recommended by a

ANNEX 1. The list of SAIs that responded to the 11th survey

Albania
Algeria
Andorra
Armenia
Australia
Austria
Azerbaijan
Bangladesh
Belize
Bhutan
Bosnia & Herzegovina
Brazil
Bulgaria
Canada
CHINA
COLOMBIA
Costa Rica

Croatia
Cyprus
Czech Republic
Ecuador
Egypt
Estonia
Ethiopia
Fiji
Finland
France
Georgia
Germany
Ghana
Greece
India
Indonesia
Iraq

Israel
Jamaica
Japan
Kazakhstan
Kuwait
Latvia
Luxembourg
Luxembourg
Maldives
Malta
Mauritius
Montenegro
Morocco
Myanmar
Namibia
New Caledonia
New Zealand

Nigeria
North Macedonia
Norway
Pakistan
Papua New Guinea
Peru
Philippines
Poland
Portugal
Republic of Korea
Romania
Samoa
Serbia
Slovenia
South Africa
Spain
State of Palestine

Sweden
Switzerland
Tanzania
Thailand
Tonga
Turkey
Uganda
UK
Ukraine
Uruguay
USA
Vanuatu
Venezuela
Vietnam
Zambia



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