



Message from the Chair



Dear colleagues and friends of the INTOSAI WGEA community,

It is my pleasure to share a brief reflection following the INTOSAI Working Group on Environmental Auditing (WGEA) Steering Committee Meeting held in Thimphu, Bhutan, from 16 to 18 March 2026. The meeting marked an important step in advancing the WGEA Work Plan 2026–2028 and reaffirmed our shared commitment to practical cooperation and innovation in environmental auditing.

I would like to express my sincere appreciation to the Royal Audit Authority of Bhutan, under the leadership of **Auditor General Dasho Jamtsho**, for the warm hospitality and excellent arrangements in hosting the meeting. I also wish to thank **Mr. Vital do Rêgo Filho**, Minister of the Federal Court of Accounts of Brazil, for joining the opening ceremony and offering valuable remarks. Their support reflected the strong spirit of partnership within the INTOSAI community.

A central focus of the meeting was the progress of the current Work Plan, particularly the advancement of **17 projects**. Project Leaders shared their planned activities, implementation approaches, and expected outputs, allowing Steering Committee members to exchange views, strengthen coordination, and support the next phase of implementation across WGEA's priority areas.

The Work Plan is framed through **four interconnected clusters**, with **three thematic hubs—Climate, Water, and Pollution**—at its core. This structure helps connect substantive environmental priorities with practical cooperation, knowledge development, and implementation support. It also ensures that WGEA's projects move forward as part of a coherent and mutually reinforcing agenda.

Beyond the formal sessions, the meeting also created space for valuable bilateral and informal exchanges among participating SAIs. These discussions helped foster closer cooperation and explore future collaboration in support of environmental accountability and sustainable development.

The meeting in Thimphu reaffirmed that WGEA continues to move forward with purpose, collective ownership, and a strong commitment to generating practical value for the INTOSAI community. I am confident that, with the continued dedication of our members, the Work Plan will deliver meaningful results in the years ahead.

Mr. Monthien Charoenpol, Chair, INTOSAI WGEA, Auditor General of the Kingdom of Thailand

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From Local Action to Green Governance in Thailand

The Administrative Organization in Tha Ma Now Subdistrict, located in Lopburi Province northeast of Bangkok in central Thailand, offers a promising example of how local action can evolve into meaningful environmental governance.

Under the **Green Governance Together** initiative, launched by the State Audit Office of the Kingdom of Thailand through Regional Audit Office No. 1, local authorities are encouraged to reflect on their environmental practices not only in terms of compliance, but also in terms of transparency, participation, measurable results, and long-term public value. The initiative is aligned with the vision of Mr. Monthien Charoenpol, Auditor General of Thailand and Chair of

INTOSAI WGEA, which emphasizes integrating environmental governance into local operations to generate tangible outcomes consistent with international standards.

Tha Ma Now's participation stands out for several reasons. The local authority reported a comprehensive waste management system, climate-related activities with measurable results, regular disclosure of environmental information through online channels, active citizen participation, and annual budget support for key environmental projects. It also expressed strong willingness to welcome a Constructive Visit from the State Audit Office in the role of a professional mentor.

A particularly notable achievement is Tha Ma Now's biogas project from pig farms. Instead of treating agricultural waste only as an environmental burden, the local authority has turned it into a source of renewable energy that benefits the community. The initiative is also linked to Thailand's Voluntary Emission Reduction Program (T-VER) in support of carbon credit certification.

This case highlights an important lesson: meaningful environmental governance does not begin with large-scale technology alone. It begins with practical local systems, accessible information, community participation, and the willingness to improve continuously. With stronger documentation, clearer performance indicators, and sustained support, Tha Ma Now has the potential to become a model of Green Local Governance whose lessons may be relevant far beyond its own community.

For further discussion, please contact: Dr. Sutthi Suntharanurak, Inspector General of State Audit Office of the Kingdom of Thailand. Contact: sutthisun@gmail.com.



From Local Action to Green Governance in Thailand (Source: AI-generated image created by the author using ChatGPT (OpenAI), 2026.)

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WGEA Steering Committee Meets in Thimphu to Advance 2026–2028 Work Plan

The INTOSAI WGEA Steering Committee met in Thimphu, Bhutan, from 16 to 18 March 2026. The meeting was chaired by Mr. Monthien Charoenpol, Auditor General of Thailand and Chair of INTOSAI WGEA.



Participants of the INTOSAI WGEA Steering Committee Meeting held in Thimphu, Bhutan, from 16 to 18 March 2026. (Source: INTOSAI WGEA Secretariat, 2026.)

WGEA extends its sincere appreciation to the Royal Audit Authority of Bhutan, led by Auditor General Dasho Jamtsho, for its warm hospitality and excellent arrangements in hosting the meeting. WGEA also expresses its appreciation to Mr. Vital do Rêgo Filho, Minister of the Federal Court of Accounts of Brazil

(TCU), for joining the opening ceremony and delivering valuable remarks.



From left: Mr. Vital do Rêgo Filho, Minister of the Federal Court of Accounts of Brazil; H.E. Dasho Jamtsho, Auditor General of Bhutan; and Mr. Monthien Charoenpol, Auditor General of Thailand and Chair of INTOSAI WGEA. (Source: INTOSAI WGEA Secretariat, 2026.)

The meeting brought together Steering Committee members to review progress and provide strategic direction for the implementation of the WGEA Work Plan 2026–2028. A key focus was the advancement of 17 projects under the current work plan. Project Leaders presented their planned activities, implementation approaches, and expected outputs, enabling members to exchange views and strengthen coordination across WGEA's priority areas.



(Source: Prepared by the INTOSAI WGEA Secretariat based on the INTOSAI WGEA Work Plan 2026–2028.)

WGEA News (cont.)

In addition to the formal agenda, the meeting also provided an opportunity for bilateral and informal exchanges among participating Supreme Audit Institutions, helping to foster closer cooperation and explore future collaboration in support of environmental accountability and sustainable development.

The meeting in Thimphu reaffirmed WGEA's shared commitment to practical cooperation, innovation, and the continued strengthening of environmental auditing within the INTOSAI community.

Dr. Sutthi Suntharanurak, and Ms. Phattraravee Parvapuatsakul, INTOSAI WGEA Secretariat Team



Participants during the INTOSAI WGEA Steering Committee Meeting in Thimphu, Bhutan, from 16 to 18 March 2026. (Source: INTOSAI WGEA Secretariat, 2026.)

WGEA Regional News

EUROSAI WGEA: Spring Session in May 2026 on Geospatial Data, Remote Sensing, & AI in Environmental Auditing

Available GIS data cannot be fully utilised in cases where not every area was covered by proper cadastre or existing data was not integrated with other datasets. However, AI offers data visualisation possibilities that align with auditors' expectations and abilities.

The meeting concluded that audit model outputs are strongly dependent on the availability and reliability of the data. However, at present, in most cases, the scope and quality of mapping are insufficient to provide audit authorities with a sound basis for management decisions.

On 24 September 2025, a [new report](#) from the Planetary Boundaries Science Lab at the Potsdam Institute for Climate Impact Research revealed that 7 out of 9 critical Earth system boundaries have been breached, including: Climate Change, Biosphere Integrity, Land System Change, Freshwater Use, Biogeochemical Flows, Novel Entities and Ocean Acidification (new in 2025).

All seven boundaries show worsening trends. Therefore, the agenda of the recent EUROSAT WGEA Spring Session reflected the necessity of monitoring the status of Earth's support systems' components. This includes auditing biodiversity loss in Norway; protection of forest resources and habitats in Lithuania; excessive forest logging in Montenegro with use of ESA observations; management of reclaimed water in Malta; the Netherlands Freshwater Delta Program audit approach (audit report not published yet); audits of floods, waste management, and reducing air pollution in the Czech Republic; and, in Poland – monitoring GHG emissions from public and private transports (audit results not published yet).

Every audit case discussed in the session referred to machine learning perspectives in the performance audit.



Participants of the EUROSAT WGEA Spring Session in Madrid 18-20 May, 2026. (Source: SAI Spain.)

Norway. Norway's approach to audit [Mapping Nature Loss and gaps in biodiversity](#) knowledge sought to determine 1) to what extent nature is being lost in Norway due to land conversion and 2) to what extent the mapping of nature values and climate impacts by central and local governments have sufficient scope and quality to provide a sound data base for decisions on sustainable land use.

Initially, auditors planned to use remote sensing and machine learning (AI) to detect land use changes, classify converted areas, combine results with existing biodiversity data, and estimate nature loss by nature type. During the audit planning, this approach changed, due to high costs of suitable imagery; limited availability and low quality of historical imagery; very high processing requirements; insufficient biodiversity data for reliable nature type prediction; and the need for a transparent, reproducible, and auditable approach.

The geospatial analysis allowed auditors to document of physical environmental change, identify accumulation of small interventions, assess environmental knowledge gaps, and strengthen audit evidence. The recently published audit report showed that Norway is losing valuable natural assets and that the official data base has significant weaknesses.

Malta. As the island has extremely limited natural freshwater resources due to its semi-arid climatic conditions with high population density and tourists inflows, Malta has developed an integrated water management framework based on the combined use of water supply augmentation and water demand management measures.

To test the alignment between supply, demand, and use of reclaimed water, the National Audit Office of Malta applied GIS-based spatial analysis. Auditors used open-source data from the Copernicus Land Monitoring Service, Malta INSPIRE Spatial Data Infrastructure.

In Malta, the main end-user of reclaimed water is agriculture, and water is dispensed by a dedicated distribution network. The audit examined whether the production, distribution, and use of reclaimed water for agricultural purposes was efficient, effectively targeted, and contributed to national environmental and water-management objectives. The audit also examined to what extent the water distribution network was spatially aligned with agricultural demand and scarcity pressures.

The auditors evaluated the efficiency of reclaimed water use by the agricultural sector, relative to its availability as well as its production and distribution system from a spatial perspective.

Lessons learned included, among other things, that 1) there is a need for skilled GIS staff and continuous training and 2) small and fragmented land parcels require high-resolution data. Data accessibility and continuous updates need more attention and GIS data needs integration into IT infrastructure and its maintenance.

Lithuania. When auditing forest management in Lithuania, available GIS data could not be fully utilised because not all forests were included in the forest cadastre and forests groups were missing for some forest areas. After the audit in 2023, an interactive map for registering pest-damaged forest stands was introduced. In 2024, the system was expanded to display potentially vulnerable spruce stands susceptible to bark beetle outbreaks. However, the system is not integrated with [www.Geoportal.lt](#) and datasets and recent data updates were limited. See [Protection of Lithuanian Forestry Resources](#).

Montenegro. The [Excessive and Illegal Forest Logging in Montenegro](#) performance audit reviewed the effectiveness of environmental protection policies in forestry.

The audit revealed significant discrepancies between official logging statistics and satellite data (ESA Copernicus/Sentinel), indicating substantial unreported illegal activity. Key audit findings were: the Forest Management Programme targets were exceeded by up to 186% in certain management units; 80% of annual Performing Projects lacked mandatory cultivation and protection plans; forest inspection being placed within the same body responsible for forest management; 80% of criminal charges filed against unknown perpetrators; an average fine of only €261.76 per illegal logging conviction; and organized armed groups engaged in systematic illegal logging in northern Montenegro, threatening the safety of forest service employees.

Although Montenegro is not an EU member, based on an agreement with ESA, the audit employed satellite imagery (ESA Sentinel/Copernicus) as an innovative audit tool to cross-validate the official data, revealing critical gaps between data reported and actual forest loss verified during onsite inspections.

Czech Republic. The National Audit Office of Czech Republic recently audited three types of activities using GIS data: 1) floodplain active zones and hazard maps against built-up area changes ([Audit 19/04: Support for Flood Protection Measures](#)), 2) waste management ([Audit 21/06: State and EU funds earmarked for Waste management](#)) and 3) funds to improve the air quality ([Audit 23/07 State and EU funds earmarked to improve the audit quality](#)).

Geospatial data of floodplain and active zones were sourced from the dedicated Flood Information System (POVIS) in the regions and from the Register of Territorial Address and Real Estate Identification (RUIAN). The analysis output was a web map.

During the audit of waste management, data reporting difficulties occurred as the actual capacity of waste treatment facilities was not monitored and only non-public data, such as free landfill capacity, waste disposal charge, biowaste, and mixed municipal waste production and treatment, were available. When auditing state and EU funds earmarked to improve air quality, auditors automatically analyzed aerial imagery from multiple sources, including the Czech office for surveying mapping and cadastre, Google Earth, Czech online map service, and Copernicus data – Sentinel 2 and 5. Data analysis proved that funds have been spent inefficiently.

Environmental auditing is becoming broader, more strategic, and more relevant to the real challenges facing governments and societies. Audit approaches using GIS and remote sensing seem to be one of the most suitable solutions when auditing environmental and climate issues.

At the same time, we should think about the environmental impact of data storage, including growing CO2 emissions. The faster AI progresses, the more computing power is required in growing data centres, which leads to ever-increasing energy and water consumption and increases in greenhouse gas emissions, which impedes achieving climate-neutral reduction goals. Some authors compare the mechanism of creating AI to a global mining industry brought to the 21st century – colossal amounts of data are extracted from humans, rare minerals from the Earth for chips and batteries, and water and coal from the ecosystem to maintain data centres that power the cloud (Kate Crawford - *Atlas of Artificial Intelligence*).



Algeria

Environmental Auditing Activities

Within the framework of the activities organized by WGEA, and in collaboration with the International Centre for Environmental Audit and Sustainable Development of India, the Algeria Court of Accounts has participated, during the last quarter of 2025, in a series of webinars. These webinars focused on environmental accounting, green fiscal policy tools, sustainability reporting, and the landmark decision of the International Court of Justice concerning States' obligations regarding climate change.

Further, within the framework of the African Organization of Supreme Audit Institutions' (AFROSAI) WGEA, the Court of Accounts participated on 15 and 16 October 2025 in a virtual seminar dedicated to auditing transboundary water resources in Africa. The seminar aimed to strengthen the knowledge and skills required to effectively audit shared water resources, as well as to enhance capacities in planning, execution, and reporting of audit engagements.

Finally, the Court of Accounts participated on 14 and 15 January 2026 in a virtual seminar dedicated to climate risk auditing. This seminar aimed to develop the knowledge and skills required to identify, assess, and integrate climate risks into performance audit work.

- information provision and the effectiveness of control activities; and
- the achievement of the expected results and effects of hazardous waste management.

By introducing specific regulatory requirements for the management of hazardous waste as a separate waste group, an appropriate legal framework has been created for its effective management. The quantity of hazardous waste generated in Bulgaria exceed many times the average for the European Union (EU), which is a clear indicator that management compliance is still a challenge.

To ensure and achieve efficiency in hazardous waste management, additional efforts are needed for:

- timely provision of a national strategic document for the environment, as a means of achieving legal objectives and compliance with the principles of environmental protection;
- imposing specific direct obligations and a procedure for implementation, monitoring and reporting, and ensuring traceability and transparency of the hazardous waste management process on a national level;
- timely reporting of the set goals and measures for waste management, including for the management of hazardous waste;
- ensuring the monitoring of the implementation of specific regulatory requirements for hazardous waste when implementing control at the regional level; and
- regulating the cooperation and interaction between the responsible institutions in the cross-border transport of hazardous waste and hazardous waste from medical and healthcare facilities.

To overcome the shortcomings, the Bulgarian National Audit Office gave seven recommendations to the Minister of Environment and Water.

The [audit report](#) is on the Bulgarian National Audit Office's website. For more information, please contact Rossena Gadjeva, Director of Performance Audits Directorate, at r.gadjeva@bulnao.government.bg and Public Relations, International Relations and Protocol Unit, at intrel@bulnao.government.bg.



Bulgaria

Hazardous Waste Management

The Bulgarian Minister of Environment and Water conducts State sector policy and is responsible for implementing the National Environmental Strategy and the National Waste Management Plan, including hazardous waste. Limiting hazardous waste and its negative impacts requires effective management aimed at preventing waste generation and its proper processing and disposal.

The Bulgarian National Audit Office conducted an audit of Hazardous Waste Management for the period from 1 January 2021 to 31 December 2024 to assess the effectiveness of hazardous waste management. Specifically, the audit reviewed:

- the established organization for the implementation, monitoring, and reporting of hazardous waste measures and activities;



Czech Republic

Urban Rainwater Management and Climate Change Adaptation

The Supreme Audit Office of the Czech Republic carried out an audit focusing on State and EU funding for climate change adaptation measures in urban rainwater management. The audit assessed whether subsidies administered by the Ministry of the Environment and the State Environmental Fund were designed, implemented, and monitored in line with the principles of economy, efficiency, and effectiveness, and whether expenditures complied with applicable legislation. The audit covered key funding instruments under the Operational Programme *Environment 2021–2027* and the *National Recovery Plan*, as well as a selected sample of municipal projects.

Between 2021 and 2025, the Ministry of the Environment allocated CZK 1.84 billion to rainwater management measures, of which CZK 1.59 billion supported 293 projects in 182 municipalities, representing only 3 percent of all municipalities in the Czech Republic. The audit found that the effectiveness of this support could not be reliably assessed due to inconsistencies in monitoring and evaluation. Different subsidy programmes used noncomparable indicators, which prevented an assessment of overall impacts, such as the volume of rainwater retained.

The audit also identified weaknesses in implementation and compliance. In five of nine audited projects, beneficiaries breached public procurement rules by unjustifiably favouring specific construction products, thereby restricting competition and indicating a breach of budgetary discipline.

In addition, support for rainwater management under the *New Green Savings* Programme remained marginal compared to energy-focused measures. For example, the Czech Republic continues to lag behind comparable countries in the development of green roofs.

The audit concluded that while funds were generally used for their intended purposes, material weaknesses in strategic steering, performance monitoring, and compliance significantly reduced the effectiveness and added value of public spending on climate adaptation through urban rainwater management.

Recognition for a Czech SAI Audit on Air Quality Funding

The Supreme Audit Office of the Czech Republic won the inaugural European Organization of Supreme Audit Institutions (EUROSAI) Award for Exceptional Auditing for its audit *State and EU Funds Earmarked to Improve Air Quality*. The decision was announced by the EUROSAI Judging Jury following a competitive evaluation of 14 submissions from supreme audit institutions across the EUROSAI region, which were assessed against criteria including impact, relevance, innovation, and alignment with strategic goals.

The awarded audit examined whether State and EU funds intended to support air quality improvement were used effectively, efficiently, and in compliance with legal regulations. The recognition underlines the contribution of independent public audit into strengthening accountability and supporting evidence-based environmental policies.

The Czech SAI values this recognition as encouragement for continued professional cooperation and knowledge sharing within the EUROSAI and INTOSAI communities. The award was formally presented at the 65th EUROSAI Governing Board meeting, held in Rome in May 2026.

For more information, please contact Sylva Müllerová at sylva.mullerova@nku.gov.cz or Michal Rampir at michal.rampir@nku.gov.cz.



Egypt

Efficiency of National Energy Projects

In the framework of supporting the Egyptian State's efforts to achieve the Sustainable Development Goals, the Accountability State Authority (ASA) of Egypt continues its effective oversight role by evaluating the efficiency and effectiveness of national projects related to the transition to a green economy, particularly new and renewable energy projects.

News Briefs from Around the SAI World (cont.)

In this regard, ASA's experience in auditing the National Grid-Connected Small-Scale Photovoltaic Systems Project (Egypt-PV) stands out as a practical model reflecting the effectiveness of oversight in supporting the transition to clean energy.

The audit aimed to evaluate the project's performance in supporting the transition to renewable energy sources through supporting small-scale solar energy systems on building rooftops and connecting them to the national grid, as well as in removing obstacles to the widespread adoption of solar energy and achieving the State's objectives in this field. The audit highlighted the tangible results of the project's implementation, including the transition to clean energy in a manner that exceeds the project's targeted capacity, achieving a significant reduction in carbon emissions, expanding the beneficiary base, and strengthening public-private partnerships.

Furthermore, ASA's recommendations contributed to supporting the regulatory and legislative framework and developing human capacities, thereby enhancing the project's sustainability and reflecting the importance of the oversight role in guiding policies and achieving comprehensive development.

International Engagement

Based on the ASA's awareness of the importance of the seventh Sustainable Development Goal (SDG), "Affordable and Clean Energy," the ASA joined the "Energy Transition" project within the 2026-2028 WGEA Work Plan. This project aims to identify audit issues and lay a practical foundation for future audit work related to the energy transition.

In a related context, the ASA bolstered its leading role in the field of auditing SDGs and environmental audit at the regional level. In September 2025, the ASA assumed the position of Vice-Chair of AFROSAI WGEA. Furthermore, the ASA was elected Chair of the ARABOSAI Working Group on Auditing Sustainable Development Goals during the 70th ARABOSAI Governing Board Meeting that was held on December 4th, 2025. This reflects trust in the ASA's expertise as

well as its active role in supporting oversight work in monitoring SDGs' implementation and formulating the directions of joint audit work in the field of environmental auditing in Arab and African countries.

For more information, please contact ircdept@asa.gov.eg.



Kuwait

Auditing Sustainable Energy

In 2025, the State Audit Bureau of Kuwait (SAB) continued to address high-risk areas through its performance audits, especially related to climate change risk. Kuwait's climate is known for very high summer temperatures, which increase electricity consumption and strain power plants' production capacity. Therefore, SAB performed an audit on sustainable energy. The audit report was divided into two parts—production and consumption—to cover the whole electrical grid, starting from production, to transmission, and ending in distribution.

The audit objective was to measure the efficiency and effectiveness of the existing electrical grid and future renewable energy projects to achieve clean and sustainable energy under Kuwait Vision 2035 and SDG 7. The audit included the evaluation of the energy projects plan until 2030, current and future consumption and production indicators, maintenance plans and costs of the electrical grid, and the implementation of the smart meter system. The Ministry of Electricity & Water & Renewable Energy is the primary auditee in the report, and the data period is between 2019 and 2024. Several audit methods and tools were used, which included interviews with department managers, document review, and on-site visits to power plants and substations.

The audit concluded that the electrical grid needs to keep pace with the increasing demand of energy consumption while coping with the extreme heat in the summer season. SAB recommended overcoming all obstacles that delay the implementation of the energy projects plan to avoid the risks of potential power shortages. SAB also recommended taking the necessary action to expand

renewable energy projects that increase the supply to the electrical power grid with sustainable energy in accordance with the SDG 7, to ensure everyone has access to affordable, modern, reliable, and sustainable energy services.

For more information, please contact Training and International Cooperation at IR@sab.gov.kw.



Latvia

Achieving Climate Goals in the Transport Sector

The State Audit Office of Latvia has completed a performance audit assessing whether the responsible ministries have established the necessary preconditions for achieving climate goals in the transport sector. Transport remains one of Latvia's largest sources of greenhouse gas emissions, accounting for approximately 31 percent of total emissions, which makes effective action in this sector critical.

- **Fragmented Governance and Low Cost-Effectiveness** Latvia risks failing to meet its transport climate targets by 2030 due to fragmented governance and policy coordination, scattered support instruments, and insufficient prioritisation of measures with proven impact and high cost-effectiveness. While 35 transport-related measures are planned under the National Energy and Climate Plan, the impact on emission reductions has not been calculated for most of them, and cost-effectiveness assessments were absent at the planning stage. In addition, responsibilities for policy implementation are split among several institutions. Implementing the planned measures would require approximately EUR 2.9 billion, but funding sources have been identified for only 41 percent of this amount.
- **Unpreparedness for Fuel Policy Changes and Social Risks** Latvia is insufficiently prepared for major changes in the fuel sector. EU requirements were introduced late and there is no integrated vision for transport decarbonisation or related tax policy reforms, despite taxes accounting for around half of fuel prices. Upcoming changes, including the introduction of EU ETS 2 (EU emissions trading

system), may lead to fuel price increases that disproportionately affect socially vulnerable households. Although EU funds are available to mitigate social impacts, targeted and effective support mechanisms to address transport poverty have yet to be established.

- **Electric Vehicle Support Lacks a Clear Vision** Significant public funds have been invested in promoting electric vehicles, yet support measures are fragmented, poorly coordinated, and mainly benefit higher-income groups. Electric vehicle purchase subsidies and other incentives have not been sufficiently aligned with charging infrastructure development, nor has their effectiveness been systematically evaluated. As a result, any contribution these measures have made to emissions reductions and social inclusion remains unclear.

The State Audit Office recommends strengthening strategic and data-driven planning, improving institutional coordination, and ensuring that available funding is directed towards cost-effective measures with clear and measurable climate impact. Attention should be paid to manage the social impacts of the green transition in transport, including increases in fuel prices, and to introduce targeted support mechanisms for socially vulnerable groups to ensure a fair and inclusive transition.

The summary in English is available at <https://lrvk.gov.lv/en/audit-summaries/audit-summaries/achieving-climate-goals-in-the-transport-sector>. For more information, please contact Ms. Baiba Amoliņa at Baiba.Amolina@lrvk.gov.lv.



New Zealand

Flood Risk Mitigation

Flooding is New Zealand's most frequent natural hazard and its impact can be significant. In New Zealand, local government regional councils are responsible for flood protection and control. To do this well, they need good information and planning processes.

News Briefs from Around the SAI World (cont.)

This is especially important because flood risk is changing, including due to the projected impacts of climate change.

The New Zealand Audit Office wanted to understand how well councils are ensuring that their flood protection infrastructure effectively mitigates the risk of flooding by rivers and inland bodies of water and to consider whether councils could improve their planning. To do this, the Office conducted a performance audit of two councils responsible for areas with large river systems. The two councils differed by their population size, expenditures on flood protection, and effectiveness in planning for floods.

The audit recommended that both councils improve their understanding of flood risk. Although both councils have a good understanding of where flood water will go under different scenarios, they do not have a comprehensive understanding of what impact the flood may have on people, property, infrastructure, or the environment. Estimating the possible impact of flooding helps councils weigh risk and cost when deciding what they should be protecting, and to what level.

The audit also recommended that the councils improve how they communicate about flood risk and flood protection. As the councils consider their future flood protection needs, they will need to engage with their communities about potential changes to intended levels of service, how flood protection will be paid for, and any remaining flood risk. They will need to support these conversations with good information about flood risk, options for mitigating it, and the costs and benefits of mitigation.

The Office's previous work on this topic found that overall, to manage flood protection infrastructure to mitigate flood risk effectively, all councils responsible for flood protection need to:

- Understand the current and future flood risk for a range of flooding scenarios in their regions, including the projected impact of climate change,
- Understand and maintain flood protection infrastructure, including understanding the costs involved in achieving different options for intended levels of service,

- Inform their communities about flood risks, intended and actual levels of service, and costs, including through regular proactive communication about the potential impact of flooding now and in the future; and
- Understand their communities' views on where they should focus their flood protection efforts.

For more information, please contact Evaan Aramakutu at evaan.aramakutu@oag.parliament.nz.



Oman

Preservation of Nature and Wildlife

Oman's State Financial and Administrative Audit Authority has played an active role in advancing environmental protection efforts in Oman. Through field audit missions covering the crushers and quarries sector, the Authority ensured compliance with environmental regulations, leading to amendments in governing laws and requiring companies to expand green spaces in affected areas.

These measures have significantly contributed to afforestation initiatives and the preservation of wildlife. In alignment with Oman Vision 2040, the SAI continues to monitor and evaluate the performance of entities responsible for implementing programs related to nature conservation and the sustainable use of natural resources, ensuring that development objectives are achieved effectively and responsibly.

The SAI has also contributed meaningfully to the Turtle Reserve Management Plan Development Lab held in the city of Sur, Oman, from 8 to 12 December 2024. Its input focused on strengthening governance frameworks, clarifying roles and responsibilities, and supporting the design of performance indicators to track implementation progress. These efforts aim to align administrative and financial practices with national development goals under Oman Vision 2040, striking a balance between conserving natural resources and maximizing the economic and environmental benefits of the reserve.

For further information, please contact SAI Oman at intr@sai.gov.om.



United States

Water Utilities in Rural Communities

The U.S. Government Accountability Office (GAO) reviewed issues related to rural communities that are not served by drinking water or wastewater utilities (unserved communities). This included identifying U.S. Department of Agriculture (USDA) and Environmental Protection Agency (EPA) programs that can provide financial and technical assistance to these communities and challenges these communities face in accessing this assistance. GAO conducted this audit by, among other things, reviewing agency documents describing assistance provided; visiting rural unserved communities in three states; and interviewing federal, state, and local officials.

GAO found 29 USDA and EPA programs that can provide rural unserved communities with financial and technical assistance to help build or improve drinking water or wastewater infrastructure. However, these communities sometimes face difficulty accessing this assistance. For example, communities or their representatives often need to apply for multiple grants from various federal and state funding sources, which can be difficult because of varying application and funding timelines and restrictions on how and when funds can be used.

To help rural communities access financial resources for water infrastructure, USDA and EPA have taken steps to improve coordination with each other and states, including signing a 2017 joint memorandum. However, USDA and EPA have not collaborated to update and monitor the memorandum. GAO recommended that the agencies collaborate with each other to do so.

In addition, EPA's technical assistance providers can help rural unserved communities navigate available resources, but EPA does not provide them with guidance or other resources to ensure these providers are aware of local capacity and incorporate local knowledge. GAO recommended that EPA develop this guidance to help providers more effectively work with rural unserved communities.

A copy of the [report](#) is available online. For more information, please contact Alfredo Gomez, Director, Natural Resources and Environment, at gomezj@gao.gov.

Recent Audits from WGEA's Audit Database

WGEA's [audit database](#) allows SAIs to share their work and review a wide range of environmental audits from fellow auditors. Recent highlights include:

- [Strategic Upgrades to Early Warning System to Maximize Public Safety](#) – Thailand
- [Energy Investment Aid as a Driver for the Green Transition](#) – Finland

We encourage you to [share](#) your SAI's latest environmental audits in the WGEA database.