



INTOSAI WGEA status update

16th KSC Steering Committee Meeting

14 October 2024, Nairobi

Dr Vivi Niemenmaa

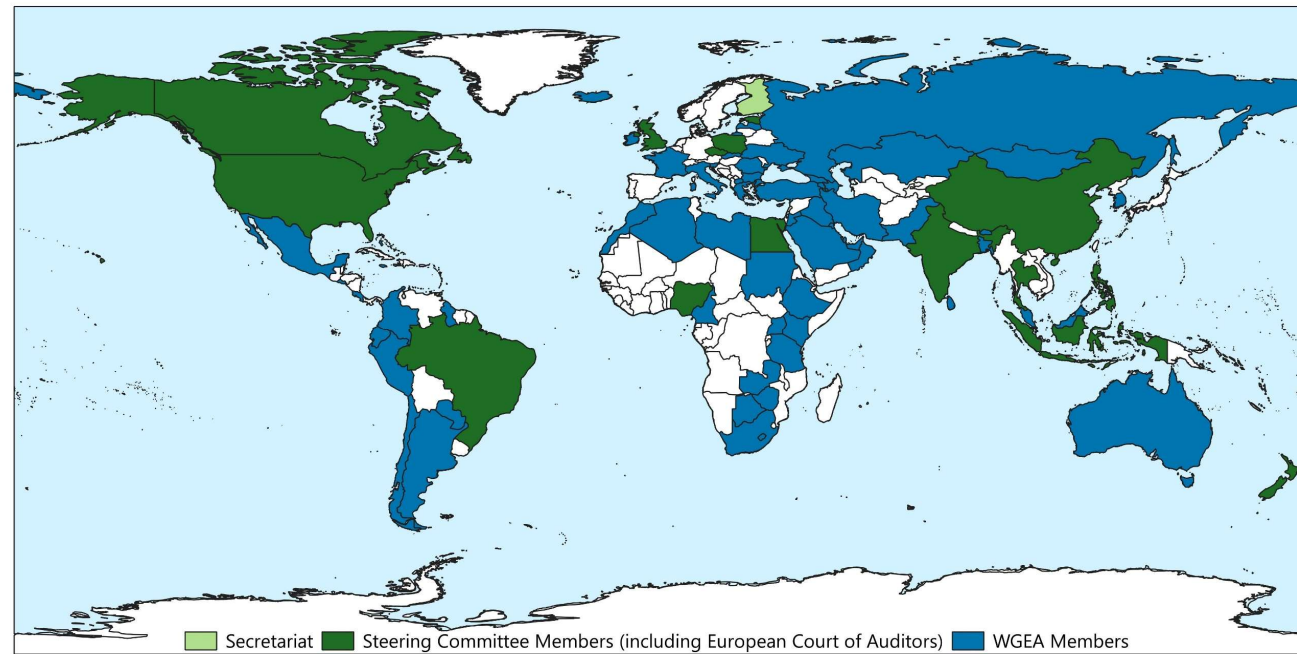


INTOSAI WGEA

86 Member SAIs

18 Steering Committee SAIs

6 Regional Working Groups



VISION


**For a common sustainable future
– innovative environmental auditing**

KEY GOALS:

Increase the expertise in environmental auditing globally

Enhance environmental governance with high-quality contribution and visibility

INTOSAI WGEA Work Plan 2023-2025



CLIMATE AND BIODIVERSITY HUB

- ClimateScanner: Coordinated Rapid Reviews with SAI Brazil
- Climate Change Adaptation Actions, Cooperation with IDI
- INTOSAI-Donor Cooperation Working Group on Climate Change
- Nexus Area: Climate and Biodiversity



GREEN ECONOMY HUB

- Environmental Accounting
- Green Fiscal Policy Tools
- Sustainability Reporting

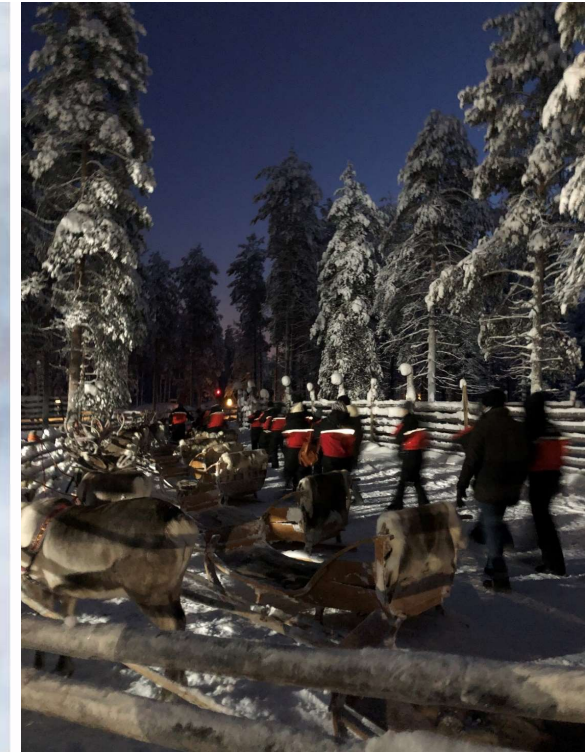
Two ongoing global cooperative projects



This banner is for the Global Cooperative Audit of Climate Change Adaptation Actions (CCAA). It features a collage of images: a person carrying a child on their back in a flooded area, a young girl standing next to a water container, and people wearing masks. The text "GLOBAL COOPERATIVE AUDIT OF CLIMATE CHANGE ADAPTATION ACTIONS (CCAA)" is displayed in white on a dark green background. Logos for INTOSAI and IDI are in the top left. In the bottom right, there is a logo for the CCAA featuring a globe and waves, with the text "Global Cooperative Audit of Climate Change Adaptation Actions".

Main event in 2024: 22nd Assembly

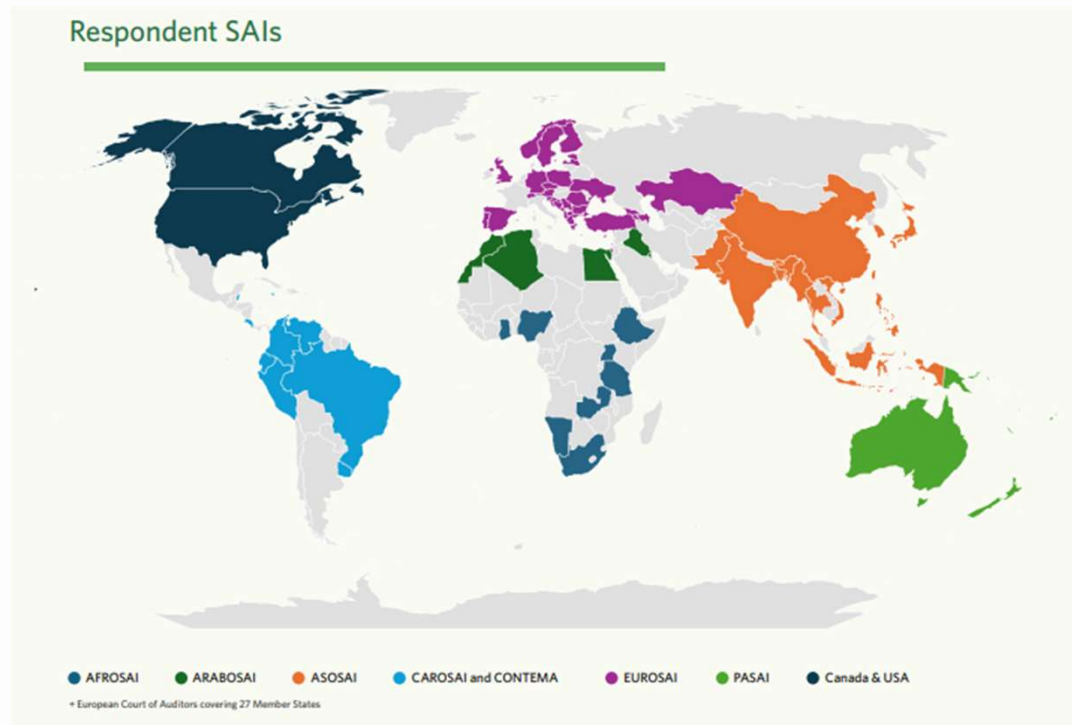
- 120 participants from 43 SAIs in Rovaniemi, Finland
- Main topics: Arctic environmental change and Indigenous knowledge
- A special publication with key messages: [INTOSAI WGEA Seminar Summaries 2024](#)



SAI Maldives invited as the Vice Chair



Main publication in 2024: 11th Environmental Survey



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	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	↑

Cooperation takes many forms

- Over 80 % of SAIs have exchanged audit information with peers
- 2/3 of SAIs have participated in cooperative audit
- Assemblies, guidance documents and wgea.org are most popular WGEA products



Recent collaboration with international organisations

- UNFCCC
- UNEP
- UNDESA
- World Bank, PEFA Secretariat
- University of Helsinki



Geographies of Inequalities

Indigenous Knowledge

The PEFA program

- PEFA: Public Expenditure and Financial Accountability
- Partnership program
 - Since 2001
- Provides a standard methodology or framework for assessing PFM

budget execution, and budget evaluation.



Compilations targeted to global stakeholders

INTOSAI WGEA COP28 BULLETIN
Impact for Climate Action

INTOSAI WGEA and SAI action on SDGs 14 and 15

Auditing Government Efforts to Adapt to Climate Change in the Marine Environment

GREEN ECONOMY HUB

CLIMATE AND BIODIVERSITY HUB

ClimateScanner: Coordinated Rapid Reviews with SAI Brazil
Climate Change Adaptation Actions, Cooperation with IO
INTOSAI-Donor Cooperation Working Group on Climate Change
Nexus Area: Climate and Biodiversity

Environmental Accounting
Green Fiscal Policy Tools
Sustainability Reporting

Supreme Audit Institutions (SAIs) are independent public bodies that hold their governments accountable for the use of public funds. SAIs cooperate internationally under the umbrella of International Organization of Supreme Audit Institutions (INTOSAI) while developing audit standards and methodologies. INTOSAI Working Group on Environmental Auditing (WGEA), founded in 1992, focuses on developing environmental auditing and provides a platform for mutual learning and experience sharing between SAIs. WGEA also aims contributing on the follow-up and review of the United Nations Sustainable Development Goals (SDGs), focusing especially on the environmental SDGs.

Both, SDG 14, "Life Below Water" and SDG 15, "Life on Land" are linked to nature protection and sustainable use of natural resources. World Economic Forum has constantly ranked biodiversity loss as one of the top threats impacting negatively to the global economy. Scientists argue that biodiversity loss will accelerate many costly implications such as climate change, flooding, zoonotic diseases, water shortages, losses of crops, as well as decline in productivity. Studies also argue that preventative measures can be less costly, which makes selecting nature a better option than trying to restore the damage afterwards. Therefore, it is important that also SAIs diversify.

INTOSAI WGEA has issued number of studies and reports to support the work of SAIs. In the latest years, since 2016, WGEA has published reports on a wide range of climate finance to wastewater and other environmental impact assessment to name a few. Concerning the SDG 15, WGEA published in 2019 several research papers dealing with soils, agriculture and greening cities. These documents provided support for SAIs auditing the topics related to terrestrial biodiversity.

The International Organization of Supreme Audit Institutions (INTOSAI) operates as an umbrella organization for the external government audit community.

The INTOSAI Working Group on Environmental Auditing (WGEA) supports SAIs in their audit activities in the environmental and climate policy fields. Founded in 1992, the Working Group today has 85 member SAIs around the world. As part of its activities, the INTOSAI WGEA develops audit approaches and provides training and a platform for exchange of information among peers. There are also six regional WGEA Groups.

National governments are increasingly building up domestic policies and funding instruments for climate action. As governments direct more funds towards climate action, it is important that spending is effective and fair, bringing maximum benefits to the environment, societies, and economies. This is where Supreme Audit Institutions (SAIs) as external government audit institutions can play a significant role by holding their governments accountable for their actions. Money as such is not enough - we also need value for it!

Want to learn more? Join us for a journey with environmental auditors!

The current INTOSAI WGEA activities are organized under two thematic hubs.



Special reports for UN conferences (wgea.org)

Other activities and a glance into 2025

- Regular training
 - iCED by SAI India: online and in-person
 - MOOCs by SAI Estonia
- Newsletter biannually
 - Edited by SAI USA
- COP29 SAI event on climate in November: Topic ClimateScanner
- 23rd Assembly in mid-2025
- New Chair at the INCOSAI

WGEA resources: <https://wgea.org/>

- Guidance and studies: [Studies & Guidelines \(wgea.org\)](#)
- Training: [Training and Capacity Building \(wgea.org\)](#)
- Meetings and events: [News & Events \(wgea.org\)](#)
- Work Plan projects: [Projects \(wgea.org\)](#)
- Audit database: [Audit Database \(wgea.org\)](#)

Thank you!

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