



INTOSAI
Working Group
on Environmental
Auditing

Meeting Minutes

22nd INTOSAI WGEA Assembly

*Environmental Change and
Indigenous Knowledge*

**WITH A SPECIAL FOCUS ON
BUSINESS MEETING 24 JANUARY 2024**



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1 Monday 22 January 2024

Auditing the Arctic Environmental Change and Indigenous Knowledge

The first day of the 22nd INTOSAI WGEA Assembly addressed the topics of Arctic environmental change and Indigenous knowledge. For more information on the first day of the Assembly please see the Seminar Summary on Auditing the Arctic [here](#).



2 Tuesday 23 January 2024

IDI Workshop

Parallel to the Assembly programme, IDI's Global Foundations Unit organized a 3-day workshop on Strategic Response to Climate Change for SAIs – Context, Collaborators and Capacity Considerations from Tuesday 23 to Thursday 25 January. The workshop included around 10 participants from SAIs around the world.

During the workshop, participants learned about the global context of the climate change, the players on the world stage, and the impact both have on national and SAI-level mandates to responding to climate change. The interactive training programme included sessions focusing on various aspects of the climate change such as climate finance, effects on national legislation and policies, vulnerabilities related to climate change and need for coordination across all layers. The key topic was SAIs' role in assessing the effectiveness of the national climate action and ensuring value of donor money. The sessions were delivered by Camilla Fredriksen from IDI, Alice French from IMF, and Pekka Salminen from SAI Finland.

Parallel Sessions

The second assembly day included workshops related to the INTOSAI WGEA 2023-2025 Projects under the two thematic hubs: Climate & Biodiversity and Green Economy. The content of the workshops was summarized during a panel discussion at the end of the day.

Parallel sessions

Integrating Environmental Considerations in National Budget

| Aeree Joy Kim, Team Lead for Fiscal Policy, UNEP Green Fiscal Policy Network

Nexus Area: Climate and Biodiversity (1st session)

| Charles Karangwa, International Union for Conservation of Nature
& Marie-Pierre Grondin, SAI Canada

What You Always Wanted to Know About Sustainability Reporting but Never Dared to Ask!

| Katharina Bryan, Head of Sustainability Reporting Policy EU&Int, Amazon,
Alex Metcalfe, Head of Public Sector, ACCA, Khalid Hamid, International Director, CIPFA
& Peter Welch, Senior Advisor, OECD

Workshop on System of Environmental-Economic Accounting

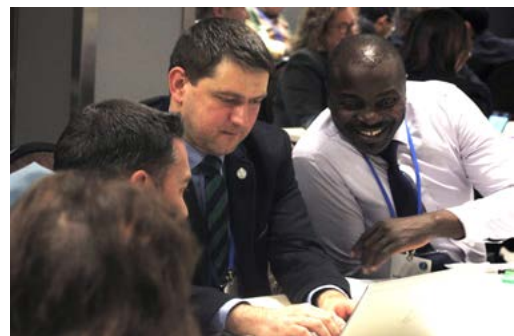
| Johanna Pakarinen, Senior Statistician, Statistics Finland

Auditing Beyond the Election Cycle: Ensuring Accountability for Future Generations

| Michael Thistlethwaite, Carla Ware & Claudia Migotto, Audit Office of NSW,
Jerry DeMarco, SAI Canada & Vivi Niemenmaa, INTOSAI WGEA

Oversight of Sustainability Reporting in the Public Sector and SAI Self-Assessment

| Marie-Pierre Grondin, SAI Canada, Alar Jürgenson SAI Estonia,
Sylvia Müllerová, SAI Czech Republic & Hossein Hejazi Seyed, SAI Iran



3 Wednesday 24 January 2024

INTOSAI WGEA Business Meeting

3.1 Progress Report

The Business Meeting of the 22nd INTOSAI WGEA Assembly began with a Progress Report presented by **Vivi Niemenmaa** and **Kati Hirvonen** from the INTOSAI WGEA Secretariat. The WGEA currently has 86 member SAIs, most recently joined by the SAIs of Nepal and Vietnam. 2023 was the first year of the new work plan period. There are two thematic hubs, one on climate and biodiversity and the other on green economy. Under the first hub, the WGEA has three collaborative projects. The ClimateScanner is the initiative of SAI Brazil that all WGEA members are expected to join. In addition, there is the cooperative audit lead by IDI on climate change adaptation actions and INTOSAI Donor Cooperation on Climate Change and the project Nexus Area: Climate&Biodiversity led by SAI Canada. Under the Green Economy Hub, there are three projects; Environmental Accounting led by site UK, Green Fiscal Policy Tools led by European Court of Auditors and SAI USA and Sustainability Reporting led by SAI Thailand and Indonesia.

CLIMATE AND BIODIVERSITY HUB	GREEN ECONOMY HUB
ClimateScanner: Collaborative Rapid Reviews, Cooperation with SAI Brazil	Environmental Accounting
Climate Change Adaptation Actions, Cooperation with IDI	Green Fiscal Policy Tools
INTOSAI-Donor Cooperation Working Group on Climate Change	Sustainability Reporting
Nexus Area: Climate and Biodiversity	

INTOSAI WGEA Work Plan 2023-2025

Events and Collaborations in 2023

February- March 2023	Collaborative Course with University of Helsinki
2 March	World Bank online seminar on Climate Change Accountability and Oversight
First half of the year	CCAA and ClimateScanner planning and kick-off events
4 April	IFAC & IPSASB seminar Equipping the Public Sector for Sustainability Action, Brussels
23- 24 May	OECD Auditors Alliance: Sustainability reporting, Paris
19- 20 June	INTOSAI Donor Cooperation Meeting, Kingston
29 June	EUROSAI/SAI NL webinar on sustainability reporting
11 July	AISCCUF seminar, online
12 July	Presentation for the INTOSAI WGEI, online
13 July	INTOSAI side event at the HLPF: GAO represents INTOSAI WGEA
July	High-level meeting of ClimateScanner*
29 August	ACCA-IDI-IFAC Global Roundtable on Public Sector Sustainability Reporting & Assurance
25- 28 September	ClimateScanner Executive Group Meeting in Abu Dhabi
4 October	KSC meeting Abu Dhabi*
23 October	COMTEMA meeting, video greeting*/
21 November	INTOSAI Governing Board Meeting in Vienna (with observer status)
1- 10 December	COP28 INTOSAI WGEA & SAI UEA event at the Green Zone
3 December	INTOSAI WGEA and NAOF event at the Finnish Pavilion
4 December	WGEA as guest in the SAI Brazil and Inter-American Development Bank panel

Regional WGEAs in 2023

9- 11 May	PASAI WGEA in Sydney
25- 26 May	EUROSAI WGEA Spring Session in Warsaw
17 August	AFROSAI online training on climate change
23- 25 August	ASOSAI WGEA in Astana
25- 27 September	EUROSAI WGEA Annual Meeting in Prague
23 October	COMTEMA meeting, video greeting*
28- 29 November	AFROSAI WGEA in Abuja

**The Secretariat attended the listed events except the ones marked with an asterisk to which the Secretariat sent a video greeting or an online presentation*

Publications

- Literature review on nexus biodiversity-climate
- Two Greenlines produced by GAO:
Greenlines January 2024
Greenlines July 2024
- Four blogposts:
WGEA's new Work Plan reflects the pressing problems of our time
Environmental audits contribute to the follow-up and review of the SDGs
Green Budgeting – useful perspective for SAIs
Climate crisis cannot be tackled without attention to biodiversity
- Bulletin for COP28:
COP28 Bulletin in English
COP28 Bulletin in French
COP28 Bulletin in Arabic

Blogs posts were a product that was adopted in the last work plan period. The bulletins are targeted to international negotiations and events, and they explain what the SAIs are, what topics they are interested in, as well as WGEA key projects on the topic. Besides, they include the key outcomes of the analysis on SAI audits on the WGEA database.

Communication in 2023

The website wgea.org is the main communication channel in addition to the social media. Compared to the previous monitoring phase, there has been more traffic, more visitors, more sessions, and more page views. There was a peak in March when the Steering Committee Meeting was held in Morocco. There was also a peak in November due to COP28.

The bigger the dots the more visitors come from those countries. The Secretariat in Finland and the colleagues in the USA publishing the newsletter can be identified clearly.

Most people end up on the website using a search engine. Many people might use Google to access the website. At least a few people end up into our website from social media where it is only possible to post short messages. On the website you can find more information.

In 2023, more work has been put on social media. Both X and LinkedIn have acquired more followers. Both have gathered more than 100 followers, or someone has stopped following and refollowed. There are fewer posts on LinkedIn than X as the intention is to make longer posts and include more information in each post.



Wgea.org visitors by geographic location 1- 12/2023



• 1244 followers

+ 112 followers since June 2022

138 tweets posted in 2022

150 tweets posted in 2023



• 1055 followers

+ 141 followers since June 2022

32 posts posted in 2022

39 posts posted in 2023

Most popular tweets in 2023

#1

WGEA Secretariat @WGEASecrs
 SAI Indonesia @bpkri won the 2nd Green Vision Award of the ASOSAI WGEA 🌱

Congratulations! 🎉

@VNiemenmaa pic.twitter.com/kmV61QJ61Z

#2



WGEA Secretariat @WGEASecrs
 President of @TCUofficial @DantasBruno reflected the role of #INTOSAIWGEA and its great potential to raise the global voice of Supreme Audit Institutions in his speech at the opening ceremony of the WGEA's 19th Steering Committee Meeting. 1/2

pic.twitter.com/v41CMTIWZv

#3



WGEA Secretariat @WGEASecrs
 "A fundamental question is whether we sufficiently understand how climate change and biodiversity loss affect public finance."

Auditor General @VTV_8 and Chair of the #INTOSAIWGEA @SYAoutinen opened the 21st INTOSAI WGEA Steering Committee Meeting. #WGEASC19

pic.twitter.com/50LVVIECra

#4



WGEA Secretariat @WGEASecrs
 What difference have SAIs' audits made? What has their impact been?

Find out from the INTOSAI WGEA COP28 Bulletin presenting audit cases from @USGAO, @VTV_8, @Office, @BVG_OAG, @ECA, @EUauditors, @TCU, @TCUofficial, @NAOorguk 📄

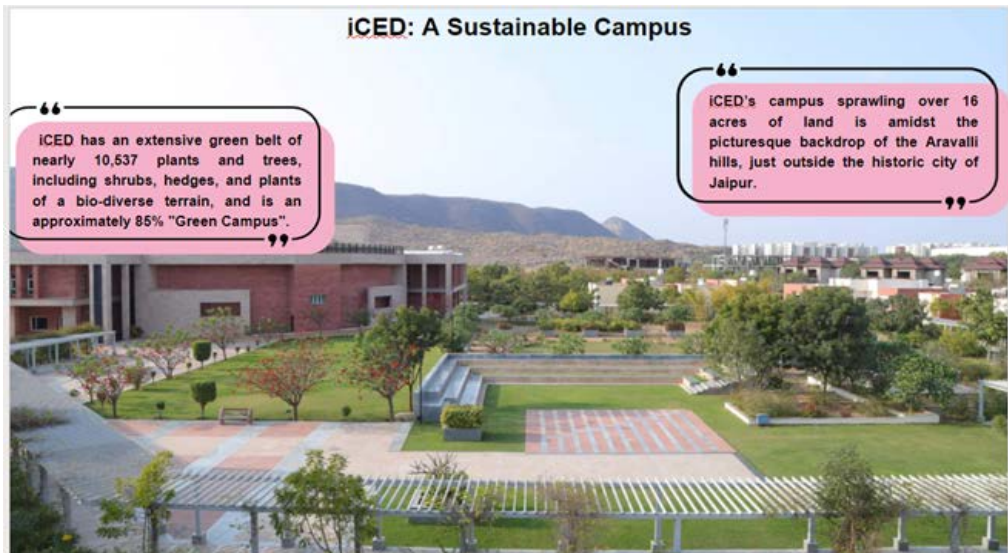
<http://wgea.org/media/ajp@hki/ajp28-bulletin.pdf> ... pic.twitter.com/5WHCzEKAC

3.2 Training Projects

The session on Training projects was moderated by **Mai Malek** from SAI Egypt and featured **Sayantani Jafa** from iCED and **Alok Sinha** from SAI India and **Kristiina Visnapuu** and **Alar Jürgenson** responsible for the MOOCs at SAI Estonia.

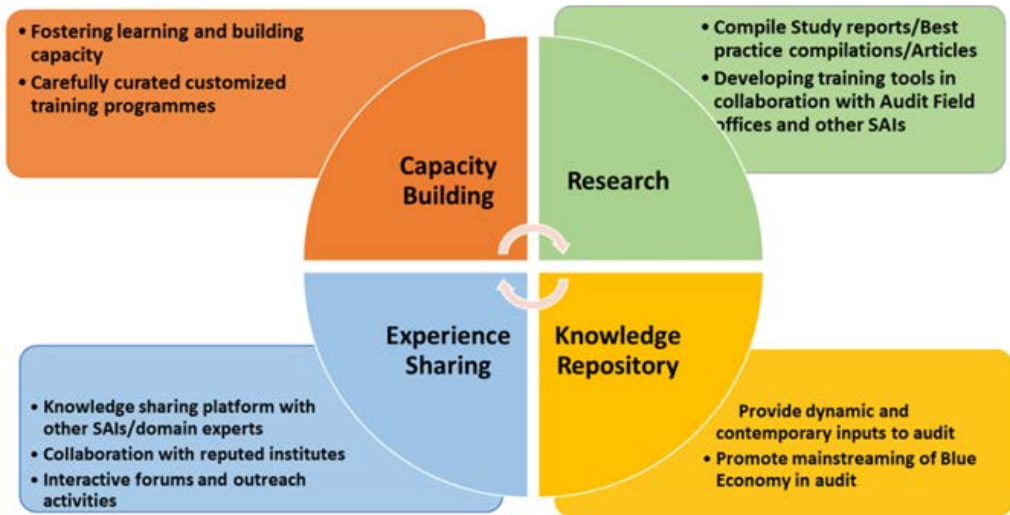
iCED

First, **Jafa** and **Sinha** gave an overview of the activities of the International Center for Environmental Audit Sustainable Development (iCED) at Jaipur. It is a global training facility of the WGEA, and since 2016 it has been the global training facility for Working Group on Audit of Extractive Industries. iCED also conducts international training programmes under the government of India, sponsored by Indian Technology and Economic Cooperation. iCED undertakes research on sustainable development and environmental audit issues. The center does capacity building that is carefully curated, customized training programs, we compile study reports, best practice compilations, articles etc. The center is also a knowledge repository and gives its inputs to various audits happenings in the SAI field offices. It provides a sharing platform, knowledge sharing platform with other SAIs, and collaborates with reputed institutes.



The iCED campus is 85% green including 10,000 trees and plants, a solar farm, composting facility, sewage treatment plant, rainwater harvesting, as well as drip irrigation to conserve water.

Four Pillars of iCED



Training activities

iCED organises flagship training courses normally once a year and has also started courses on blue economy. The facility draws from a pool from renowned institutes. It has experts from various SAIs across the globe; European Court of Auditors, GAO, SAI Estonia, SAI Finland, SAI Indonesia, SAI Morocco, Australia, Mauritius to name a few. It has trained 1,500 participants from 120 countries. As for the WGEA 2023-2025 project, iCED is the technical focal point for two projects: ClimateScanner led by SAI Brazil and environmental accounting projects led by SAI UK. An Introduction to environmental auditing is also conducted each year. The workshops and international webinars have focused on specific topics. For SAI India, iCED is also a center of excellence on the audit of blue economy. It held two international webinars with participants from 21 or 22 SAIs:

- *Multidimensional Aspects of Auditing Blue Economy'* 13-14 July 2023
- *Audit of Blue Economy, Issues and Challenges with Special Reference to SDG-14* 25-26 September 2023

Completed Capacity Building programmes under the INTOSAI WGEA Work Plan 2023-2025

- *International Workshop on Climate Change Mitigation and Adaption Strategies including Green Finance*
- *International Webinar on Audit of Blue Economy, Issues and Challenges with Special Reference to SDG-14*

Research papers

- *Sustainable Livelihood and Gender Equity in the Development of the Blue Economy with A Special Focus on Marine Fisheries*
- *Use of Remote Sensing, GIS, DPSIR Framework and SWOT Analysis for Impact Assessment of Marine Renewable Energy Sector with a focus on Floating Solar Photovoltaic Systems in India*

MOOCs

First, **Kristiina Visnapuu** from SAI Estonia gave a brief overview of the MOOCs. There are four environmental MOOCs or massive open online courses organised by SAI Estonia in collaboration with the University of Tartu. The most popular being the Introduction to Environmental Auditing, which usually has over 600 participants. In addition, there are sustainability of infrastructure, water, and waste. The materials are accessible even when the courses are not active so that you can do the exercises and read the material if you do not need the certificate. Jürgenson added that the courses are designed for auditors from different backgrounds with different levels of experience.

Panel discussion on training activities

Next, moderator **Mai Malek** from SAI Egypt moderated a panel discussion with the representatives of iCED and SAI India (**Sayantani Jafa** and **Alok Sinha**) and MOOCs and SAI Estonia (**Kristiina Visnapuu** and **Alar Jürgenson**).

How are the iCED course updated to keep with evolving environmental challenges and auditing practices, and how do you ensure the quality and effectiveness of virtual training compared to onsite training?

Jafa explained that iCED has a robust feedback mechanism both on on-site courses as well as online courses. All feedback is taken into account. For example, upcoming ITP in February includes themes based on the feedback the center has received. The effectiveness and quality of ensured by incorporated the facility that receives the highest feedback into all iCED courses.

How do you measure the success of MOOCs?

Visnapuu explained that it is hard to measure success as we cannot be sure that the participants apply the teachings of the courses in their everyday work. However, participants are measured. There are always over two hundred participants and half or 60% of them pass the courses. They have also acquired a MOOC Quality Standard Assurance from the University of Tartu after making the courses more accessible upon recommendations. As iCED courses, MOOCs also include a survey after each course. Based on the feedback, improvements are made where possible.

Can you share any challenges or even lessons learned from giving those MOOCs to SAIs or that those are from different cultures and different backgrounds?

Visnapuu explained that providing a course for auditors from very different backgrounds and with different level of experience in environmental auditing or performance audits is challenging. The other challenge is the large number of participants. For example, creative writing tasks are not thus feasible as the course team coordinates the MOOCs in addition to their regular jobs. Finally, there have been technical challenges. For example, interactive elements would not function in places with less reliable Internet access.

Jürgenson added that thus far, the courses are only offered in English, but the MOOC team has received requests in the course feedback that the courses could also be in Spanish or French. The team is working on how to approach a wider audience.

How have these courses, many courses impacted the environmental auditing practices from your perspective?

Jafa explained that the iCED courses bring the message that we are a global fraternity and share very common concerns. They also help stakeholders feel that they are part of a global capacity building knowledge and experience sharing network helping auditors exit their own little silos. The INTOSAI WGEA also makes us feel very interconnected.

What kind of feedback have you received from participants, from your courses and how do you incorporate this feedback into improving and updating your courses?

Jafa explained that at iCED, all kinds of feedback are encouraged. There was, for example, request for case studies, more audiovisual components that have been included. Global faculty is welcome, especially in online sessions, so that the courses have global perspectives.

What is the roadmap for the development of your future environment and MOOCs? Do you consider increasing the number and topics of your MOOCs or even changing its current format?

Visnapuu responded there are no plans to update the courses at the moment. They are updated annually before they start. Besides, the Introduction course and the infrastructure course were updated in 2020-2021 to include more case studies from around the world. There are no plans to update the other courses or do new courses at the moment. However, if other SAls who have created materials are considering developing it into an online course that would be good.

Jürgenson added that there is also a case for bigger cooperation between iCED and MOOCs, whether this is that participants of iCED are passing the MOOC before that or vice versa. This cooperation between different projects was also emphasised in Tuesday's training. Jafa explained that the iCED has time and resource constraints, but it is possible to work towards a synergy, and make a synergy roadmap in the years ahead.

How do you secure the necessary funds for on-site training programmes, and do you have any obstacles regarding this?

Jafa explained that the iCED has cross-subsidy fees. They do not charge for online course despite the considerable logistical costs and overhead costs. That is the contribution of SAI India to the global fraternity. Online courses attract more participations because it is considered easier than on-site courses. Participation on-site is borne by the concerned.

Questions from the audience

Finally, an audience member enquired SAI Estonia about leaving the MOOCs open outside the designated course periods.

Visnapuu responded that it is not possible at the moment. There is not a staff member who deals exclusively with MOOCs. Besides, the University of Tartu that sends out the certificates has also set a closing date for the courses. However, the material always remains accessible on the site. So, it is possible to take the course at all times, if you do not need the certificate or European credit points.

3.3 WGEI and Survey on Energy Transition

Next, **Mark Gaffigan** and **Adriano Martins Juras** from SAI Brazil introduced the Working Group on Extractive Industries (WGEI) and Energy Transition survey.

About WGEI

Gaffigan explained that the WGEI is the sister working group of WGEA, which also has a three-year work plan running parallel with the WGEA work plan. WGEI was established in 2013. The group has grown under the leadership of SAI Uganda. It currently has 43 members from all five INTOSAI regions making it the second largest working group in INTOSAI. It is also under the Knowledge Sharing Committee. The scope of the working group does focus on oil and gas and solid minerals. Its aim is to promote knowledge sharing on the audit of extractive industries and particularly related to sustainable development.

Work Plan

As part of the work plan, the working group focuses on energy transition, which is about the movement of energy technologies to reach net zero emissions, the movement from fossil fuels to more sustainable energy systems.

Energy Transition - Definition

- Energy transition requires strategies and planning on applying energy technologies to reach net-zero emissions.
- Reaching net-zero emissions will be more successful if trade-offs in energy supply and demand are mitigated.
- This means a people-centered approach in which energy technologies play their role in transforming energy systems.

United Nations Development Programme

Energy Transition Survey

Gaffigan explained that the survey was designed in August 2023, which is aimed to reach beyond the members. The aim of the survey is to identify common challenges in this work to foster collaboration, develop some targeted capacity building programs, and think about benchmarks for evaluating the effectiveness of SAI efforts here. The survey is led by SAI Brazil. It has four sections: general information on questions about the SAI mandate, cooperation, regional trends, and an opportunity for open closing and additional comments.

The survey topics are structured around the following questions;

- Does the SAI have a mandate specifically addressing energy transition?
- What kind of audits have they done related to energy transition?
- To which extent the SAI is focusing on energy transition?

And then further, they are looking at coordination across regions in this context, the use of international benchmarks, such as the SDGs and collaboration with international organizations related to energy transition. The results of the survey will be presented at the WGEI Steering Committee Meeting in March 2024.

Questions from the audience

In response to an audience member’s question about the inclusion of sand dredging in the scope of extractive industries, **Gaffigan** explained that at present the working group has been more focused on critical minerals.



Aims of the Energy Transition Survey

3.4 Panel Discussion on Collaborative Projects

The fourth session focused on the collaborative projects of ClimateScanner (**Adriano Martins Juras**, SAI Brazil), Climate Change Adaption Actions (CCAA) (**Archana Shirsat**, IDI), and P2P Initiative and Donor Funding Project (**Camilla Fredriksen**, IDI). The discussion was moderated by **Mark Gaffigan** from SAI USA. First, the representatives of the projects were asked to give an update on their recent activities.

ClimateScanner

First, **Adriano Martins Juras** from SAI Brazil gave some background information about the ClimateScanner and its work in the past three years as well as future objectives. The ClimateScanner addresses one of the main humanitarian crises the humankind faces, which is the climate change. It builds from the WGEA survey 2021 to which 68 SAIs answered. Climate, air and atmosphere were the main issues environmental issues. SAIs are considered to be at a unique position of assessing their own governments, the programmes, the budget and how the countries together can make a difference. The aim is to have SAIs assessing their own national governments actions towards climate change.

This data will be consolidated in a global overview to identify the strengths and challenges worldwide considering the components evaluated. It can generate a global movement so that many SAIs around the world ask their own governments the same questions about climate change. These are the main expected outcomes.

In 2022, the project was designed, executive group consisting of 18 SAIs and building partnerships for the project were formed. ClimateScanner is embedded in the INTOSAI WGEA and this distinguished group of the SAIs with over 70 auditors and the partners such as UNDP, UN DESA, a World Bank, Interamerican Development Bank, and others, they have been helping technically and financially to build the framework. In 2023, the ClimateScanner was dedicated for the development and testing of the tool.

Next steps with ClimateScanner

In 2024, the tool will be used and applied. In the first quarter, in late March, all SAIs are invited to participate in a global call in the U.N. headquarters in New York, USA. Especially, heads of SAIs are invited to ensure that they fully understand what the project is and actually intend to join the project. In the second quarter, the regional workshops to train the SAIs to apply the tool begin. These in-person workshops for each region aid in adapting to the specificities of each region. SAI Brazil counts on the support of the SAIs to organise and host these workshops.

By the end of the year, the data will be consolidated, the communication products will be elaborated and advertised and finally showcased at COP29 at the end of the year.

Climate Change Adaption Actions (CCAA)

Archana Shirsat explained the purpose of the CCAA project and its future development. Similarly to ClimateScanner, the CCAA also started from the WGEA Survey based on the needs of the members. The initiative is focused on the needs of SAIs in developing countries but welcomes all SAIs. It follows a cooperative support model. The aim is to provide SAIs in developing countries with support so that they can provide a relevant audit response to their national priorities. The CCAA wants to do this by conducting a high quality and high impact performance audit, which follows the INTOSAI standards for performance audit.

The CCAA aims to support SAIs throughout the process so that they find subject matter and matters under the broader umbrella of climate change adaption actions that are important in their local context. This way, SAIs add value within their country context.

The key outcomes are improved governance, effectiveness, inclusion in their governments' actions around climate change and adaptation. So, SAIs would have impact through the audits they are doing but also build the capacity of SAIs to conduct these audits, conduct performance audits per standards and develop the capacity to facilitate audit impact.

IDI's SDGs Audit Approach

Based on discussion with WGEA colleagues and the Secretariat, four key areas were identified; disaster reduction, water resource management, sea level rise, coastal erosion and implementation of climate change adaptations plans or actions. In addition, SAIs can do an SDG implementation around the fourth area. SAIs have the option of following a SDGs audit approach to climate audits on climate change adaptation actions. It basically means that it needs to be a whole of government approach, which is a specific audit approach and methodology that IDI has also been supporting SAIs with and that can be linked to the SDG 13.

The IDI's SDGs audit model has been recently updated, but it is not yet published. It is a global audit and while it has country level specificities, common themes were sought. Three cross-cutting themes were found that we encourage SAIs to look at; the governance of national actions on whichever scope, effectiveness and inclusion and inclusivity. In this sense, Monday's discussions on Indigenous knowledge and inter-generational equity were interesting for IDI. In the future, this could be explored more. SAIs from small island developing states to have also been encouraged to participate, such as from the PASAI in the Pacific region. There is also support for citizens participatory audit approach.

Current situation of the CCAA

Currently, there are 48 SAIs participating. Typically, each SAI nominates an audit team with a team leader and team leaders and then a supervisor is nominated. In total, there are 237 participants from 48 SAIs, and from all across the world. There are SAIs from OLACEFS, CAROSAI, EUROSAI, SAI Canada participating, AFROSAI, PASAI. There are four working languages, and rollout is being done in English and Spanish. IDI is in discussions with the ARABOSAI Secretariat to offer the rollout in Arabic. To improve its capacity, the IDI plans on hiring an Arabic speaking manager.

21 audits are happening on the implementation of adaption plans or actions by the governments making it the most popular theme. Second comes water resource management. Finally, there have been ten disaster reduction and seven sea level rise and coastal erosion. Some SAIs have participated in more than one team.

Peer to peer (P2P) and donor funding project

Camilla Fredriksen from IDI gave an overview of the current situation with the P2P project and Donor Funding Projects and how they fit with other collaborative projects. Since the COVID pandemic, there has been an increased interest from the IMF and working with SAIs. They have been working to make SAIs more visible also in the policy framework. After emergency funding and climate finance, there is an opportunity to look at these global trends and important emerging issues link that further to the mandate of SAIs and elevate the importance on the global arena and macroeconomics for SAIs. The IMF is involved in several IMF-IDI initiatives. There are also opportunities for people working with sustainability, climate change, and other environmental topics.

Challenges of P2P and the donor funding project

When donors of the INTOSAI donor cooperation say that climate change is interesting, there is a risk that they are only discussing among themselves. But the question is how to bring in the SAIs. The response is through supporting SAIs in conducting climate change and environmental audits. Frederiksen explained that together with **Vivi Niemenmaa** and **Kati Hirvonen**, they have been talking about developing a methodology that enables peer-to-peer (P2P) support, because the SAIs have expressed a need for technical support.

P2P is one of the preferred ways but at the same time SAIs have very limited resources. It maybe difficult for them to provide the support without external funding and management in addition to many institutional challenges. Information from the INTOSAI WGEA Project Survey in 2023 is currently used to identify potential peers.

Currently, IDI is trying to team up peer SAIs that have expressed the need to receive support where they have common technical competency and thematic interests. Through the experiences of P2P pilot, the aim is to develop a methodology which

can be used to promote more peer-to-peer support. In addition to IDI's existing work, all the work that donors are doing bilaterally with the SAs needs more support.

Reflecting upon Tuesday's workshops, **Fredriksen** added that topics, such as long-term effect, environmental accounting and sustainability reporting are visionary for many SAs in fragile countries, such as SAs in French-speaking countries in sub-Saharan Africa. There are not many French speaking countries in this Assembly, for example. This is important to remember when talking about the leave 'no-one behind' approach. Peer-to-peer support is a method that enables trust. In INTOSAI WGEA, there is kind of a family or friends. In the future, collaboration would continue without the assistance of INTOSAI WGEA or IDI, ideally. That is the aim, but the cooperation is still at its early stages.

Discussion

After the updates, **Gaffigan** posed a couple of pertinent questions to the representatives of the projects.

What have been some of the successes in collaborating with the working group in our various projects and perhaps some of the challenges in going forward with collaboration?

The main challenge for international collaborative projects is resources, **Juras** argued. For example, how much staff members of SAs choose support for other SAs and engage other SAs and convince them that it is important to join the project and to allocate resources in their own SAs themselves. The other challenge is the language. It is important to have rollouts in other languages, also in the ClimateScanner so that regions can effectively participate in it. Working in international projects and returning to your home country with the results it is fulfilling for the SAs themselves but also for the people participating.

Shirsat noted that for the IDI, the in-kind contribution has worked well. The main challenges as for ClimateScanner, are resources available. SAs might make commitments, but the audits do not happen. However, unless the audit happens, there is no value delivered within the local context. Completing audits in time in quality is a challenge. The other issue are stakeholder expectations. SAs might be in challenging contexts and have limited capacity, but global discussions and the stakeholder expect something complex. So, the question is how to bridge this gap. The question is not only about environmental audits, but also about the capacity to do performance audits as many SAs would still take a compliance approach to this.

Fredriksen agreed with **Shirsat** arguing that it might seem that SAs are dealing with the same mandates, but they are not. The world is becoming more complex so the SAs have bigger and bigger mandates as they are expected to deal with new problems. Such as, the COVID-19 pandemic or emergency funding that require public resources. The SAs will say yes to most things because they need support. This

absorption of resources is not discussed enough. Absorption capacity is also important so that SAIs can make good use of the support that they are getting from the collaboration and whether it improves the overall performance in the next maybe five or so years, or whether it would be better to focus on financial audits. For some SAIs those might be more beneficial than looking at other complex areas even if Fredriksen advocates for environmental audits. However, some SAIs may not be able to benefit from everything at this stage. Sometimes the donors have lots of ideas, but then ask how they should be implemented and how the SAIs would benefit from it in the future.

As we plan to report about the impacts of the working group in 2025: what are the outcomes going to be, what is the impact, how are we going to make a difference? How are we going to improve knowledge sharing? What are we thinking about in terms of helping SAIs? So, if you think about your world and the projects you're working on, what kind of impacts will feel like this is success? How are you going to kind of measure success? Whether it is in 2025 or even beyond?

Fredriksen responded that looking at only 2025, the partnership is the success at the first stage and getting people to work together. Secondly, having some kind of idea about how to reproduce the exercise in the coming years would be for the project the success. When it comes to SAIs, it is important to acknowledge that capacity building takes time. Sometimes looking at developing states, developing countries, we sometimes setting standards too high considering how long the providers, the so-called developed countries have taken to arrive at the kind of institutional stability and performance they have today. So, it is important to keep in mind that the projects are for the long haul.

Shirsat responded that the question is difficult. The CCAA project is very much a part of the IDI's new strategic plan. In it, there is also a performance measurement framework with three levels. In the furthest end, there is impact oversight, and it extends even beyond that. Typically, you can ask why are you doing an audit? You are doing an audit so that behaviour changes and there is value delivered to the citizens of your country. So that goes back to INTOSAI P-12. The final aim or dream of the project would be to see adaptation actions that are effective, well-governed and inclusive. That is what the IDI wants to see; governments actions, government actions on a sustainable basis. Besides, it wants to see SAIs having a sustainable audit practice, which is delivering on a regular basis high quality and high impact environmental audits and the capacity to kind of engage with that and look at the priorities. That is again a longer-term goal.

Immediately, we can measure the number of participating SAIs, how many of them produce publish reports. The IDI is mindful that SAIs have different legal mandates, so it generally only uses issued reports as per legal mandate because not all SAIs have the legal mandate to publish reports. Therefore, SAIs might just issue them in their own context. The IDI measures that and it has targets set internally for that kind of measurement. Below that, the IDI can look how many people it trains, which is more of an IDI level output or input. Development partners will not ask the IDI about that.

Talking about impact, nobody is interested in how many people the IDI trains. They are all interested in questions, such as; 'Did you do the audit? And, if you did the audit, what impact did that audit have on your government?' Yet, the IDI looks at it as a whole value chain. So, looking at what difference the SAI makes is too much. Starting small, such as checking whether SAIs publish a report can be good enough. The IDI also measures whether SAI published the report in time and whether they themselves delivered the support they said they would deliver.

Juras agreed that the impact question is a difficult one. When thinking about impact, there is a risk to set the standard too high because their expectation is to change the world. If you want to do the audit for everything you do, you want to see something happening, when you stick with the objectives. By 2025 or 2026, thinking about the work plan of working group or even objectives of the project you are working on. So, the meeting objectives are one part of the impact. There are so many things going on when you are conducting international project, you can see some impacts only many years later.

Sometimes, when you talk with colleagues that participated in the same work or even partners, such as UN agencies or other partners, some years later you talk with them in another project and realise that the project you created earlier had an impact you did not even realise. Sometimes, the impact is local on the life of the person who participated in the audit or collaborative project, such as capacity building. When you have this capacity building cycle related to the project you worked on and you deliver the audit and the report, you will see many things happening. But it is hard to measure when you go beyond the stated objectives of the project. So, impact is something interesting to study and see how far you go and how far you think you can go. Sometimes the reality impresses you.

Questions from the audience

First, **Mohamed Ibrahim Jaleel** from SAI Maldives gave some background to his question. When it comes to donor financing and donor cooperation and the contacts in the developing country, the SAI faces similar challenges with the receiving budget as with the executing agencies. So, there are two ways to approach donor financing. First, there is the applying aid and second the donor aid. In the developing context, the priorities are mostly on the development of the projects or these kinds of things. So, even though an SAI makes an envelope project and puts into the pipeline, such as for the Green Climate Fund, the priorities of the project will fall behind projects, such as protecting the livelihoods and providing water services and energy etc. So, to compete that envelope with other major projects is challenging for the SAI. The other end is whether the SAI can include enhancing national accountability into the frameworks which approve this donor financing. This would be a huge assistance to the SAIs in the developing context, because then they do not have to go to the government in an ad hoc manner, when the donor actually implements and establishes these technical capacities in the country, whether it is renewable energy related water resources, the same resources can be utilised to train and build the capacity of the SAI. It is a bit easier

for them to work with the donors themselves rather than going through the government and through the donors, due to obvious reasons. So, the questions to Camilla Fredriksen is: *'Is this considered in donor cooperations?'*

Fredriksen first admits that she is not sure whether she can respond to the question briefly because it is a complex matter. However, you can see that in the development world in general, not only for SAI support and PFM, but most support, the definition of programmes and strategies for development from bilateral, multilateral donors mostly go through the executive. It is common that other partners, such as the SAIs, parliaments, civil society organisations, community-based organisations are not involved in the termination of what objectives the development partners are trying to achieve by funding the country or the country system. It is very much a political decision and up to the executive. In their work, IDI tries to say that bring the SAIs more in the INTOSAI donor cooperation. They have been trying to say this for the PFM programme specifically for many years, but they still see that the SAI is an afterthought. This is a big challenge because if you doing a budget reform or a PFM reform, it is very vital to have all actors included. In some regions that is actually creating institutional challenges for the supreme audit institutions.

So, when it comes to very specific topics, such as development programmes for climate change or environment the main priority is that you get to fund these climate action initiatives, obviously. However, there are studies showing that very often when climate is put on the agenda, then existing development partners are just adding the term 'climate' to their existing agendas.

That is why you have to start more generally and not just talk about the climate, but also in general accountability for the funds that you are transferring to this country, you are responsible for contributing to positive developments overall. In the donor workshop yesterday, SAI Finland talked about the climate finance project and how the donors have a double accountability, both for the recipients but also for the taxpayers at home. This is very important. There are principles also for effective development cooperation, which also includes both inclusive partnerships, country ownership, as well as accountability.

There is also a framework under the Paris Agreement on finance, technology transfer as well as capacity building. Getting these messages into those who are actually active in developing and designing these programmes can also help to get a component that is related to accountability but also support the SAI and give the SAI a seat around the table so the SAI can then audit the projects afterwards. In that way, the SAI's own accountability is very important. So, it is about improving performance and willingness and demonstration of it, which the donors are looking very much into, such as publishing reports as **Shirsat** mentioned. For example, IMF initially used public auditors to audit the emergency funds and more than 50 of these reports were actually published out of 88 countries. That is quite good. There are both things that you have to show and bring to the table and interact with other partners in society so that they would also get involved and in that way create more awareness of the role of the SAI. This is very complex.

What is in your future for your project? And in the spirit of collaboration, how can we help?

In 2024, **Juras** explained, they have the global call meeting in New York at the end of March. That is the first step of making sure that SAIs understand what the ClimateScanner is, and bring the message in to the head of the SAI to attend this event and take part in the project. From April until mid-August, we will hold the regional workshops. We are here to discuss the details of it, which SAI could host, for example in OLACEFS. Possibly Mexico will be holding the regional workshop for ClimateScanner in the region. Yesterday we were also discussing yesterday with some colleagues from the SAIs of AFROSAI, which would be the best strategy. With AFROSAI, we are discussing of having them besides English also in French and Arabic. In EUROSAI, we are discussing the possibility of doing the workshop in Brussels.

The agenda of the next few months is quite tight. We will do PASAI and CAROSAI together. There are also Australia, New Zealand, Maldives and ARABOSAI. So, the next step would be engaging SAIs who would be able to host these regional workshops, and also to engage our partners in terms of financial collaboration to make the workshops happen.

Then, by the end of the year, we will have the consolidation workshop of the data. The coordinating team of the ClimateScanner again will be supporting the SAIs' teams to apply the tool and then to consolidate and to receive the data to put that into the web platform that will be available by the end of the year to publish the results.

Shirsat explained that next comes the rollout in ARABOSAI in Arabic and the CCAA will also continue with our social learning engagements. So, those SAIs, or partners who would wish to contribute to a social learning engagement in the CCAA, we really welcome you to speak with us and we would be really happy to connect you to the SAIs, which are participating. We are also going to be participating in the UN INTOSAI Symposium, which is going to be in March 2024. I would also encourage those SAIs participating in the CCAA Audit to take this opportunity to think about how you also want to share the work that you are doing.

In November 2024, the IDI is planning an IDI global summit on issues of relevance that they will be working in the relevant SAIs workstream and one of them very much is climate action and this audit. Invitations will follow later. In the longer term, while the CCAA is a good beginning, they see a need to engage in the longer term because there are so many different areas of interest, especially related to climate action. So, they are thinking of how we can build a continuing stream of support and work related to auditing climate action. So once again, they will reach out to you to check what you think are the areas of interest, how they can support, and how they can work on a more continuous basis, even beyond the CCAA.

Fredriksen told that they are in the mapping phase now looking for peers and recipients for support. Then, we will be bringing interviewing potential peers and trying to match them up and then we will try start to roll out the pilots after that.

3.5 Panel Discussion on Regional Activities

The fifth session focused on discussion on activities of the six regional working groups on environmental auditing. The representatives of the WGEAs gave a debrief on their activities from the year 2023 and gave some insights to upcoming plans on regional activities. The discussion was moderated by **Kati Hirvonen** from the WGEA Secretariat.

PASAI

PASAI WGEA was represented by **Claudia Migotto** from the Audit Office of New South Wales, which is a member of the Australasian Council of Auditors General (ACAG). PASAI Regional Working Group does not have official membership, so no formal membership record exists. In 2023, through some of the events that have been hosted and organized around the Pacific with the support of SAI New Zealand, PASAI has seen enthusiastic participation across the regional offices, including in PASAI WGEA meeting that was hosted by the Audit Office of New South Wales in Australia. The meeting was a hybrid meeting, gathering about 80 participants across the region, which is the biggest ever number to attend that event.

Regarding challenges, one of the key barriers for regional activities in the Pacific and particularly the North Pacific is expensive regional travelling.

The agenda of the PASAI WGEA meeting was shaped around the INTOSAI WGEA Work Plan on climate, biodiversity, and green economy. A range of environmental issues were discussed, with sea level rising being a big concern that was discussed from an audit perspective. Other points of discussion were ESG (environmental, social, and corporate governance) reporting, drought and acidification.

As a collaborative achievement, Migotto wanted to highlight the twinning arrangements that exists in the ACAG and PASAI regions. This means each state and territory in Australia has a Pacific twin partner and SAIs collaborate closely to respond to any capacity building needs recognized. As an example, Migotto mentioned that Audit Office of New South Wales has a financial auditor embedded withing the Solomon Islands for a period of six months to assist with a backlog of financial audit cases.

COMTEMA

COMTEMA was represented by **Hugo Freire** from SAI Brazil, that holds its current presidency. There are 22 SAIs in the Latin American and Caribbean regions, of which 18 SAIs are members of COMTEMA. SAI Brazil outlines three main activities of COMTEMA from 2023. The first one was the launch of two different methodologies. The first is based on the work of SAI USA, called the DFOG-analysis, entailing the duplication, fragmentation, overlap and gap that can support evaluations especially with cross-cutting topics.

The second methodology is INDIMAPA (Index of Implementation and Management of Protected Areas), based on COMTEMA's experience on biodiversity work. COMTEMA is in the third edition of cooperation with colleagues from Portuguese-speaking parts of Africa and Asia.

Thirdly, COMTEMA is working with climate change. In the COMTEMA region there are three different SAIs supporting the active group of ClimateScanner. In 2023, COMTEMA organized a technical workshop to improve the methodology related to ClimateScanner.

ARABOSAI

ARABOSAI was represented by **Jrhilifa Abdelkrim** from SAI Morocco. In 2022, ARABOSAI created a specialized committee for environmental and SDG auditing, with these two fields tied together due to their interconnectedness. There are 9 member-SAIs on the committee (Egypt, Iraq, Jordan, Kuwait, Libya, Morocco, Oman, Palestine, and Saudi Arabia), and the work of the committee is headed by SAI Morocco. There are three new members who joined the committee in 2023: SAI Libya, SAI Saudi Arabia and SAI Morocco.

EUROSAI

EUROSAI was represented by **Michał Dudek** from SAI Poland. The EUROSAI WGEA currently has 46 members. In 2023, EUROSAI welcomed SAI Bosnia and Herzegovina as a member and SAI Azerbaijan as an observer.

In 2023, EUROSAI fulfilled one of the goals of the group: facilitating knowledge and experience sharing. That was done through holding two meetings of the group. The other was organized in the spring of 2023 in Warsaw, Poland, and focused on climate change issues and efforts made to adapt to them. The other was held by SAI Czech Republic and focused on energy efficiency issues. About 200 participants participated in these two meetings, showing interest and activity in these problems. More than 20 presentations about different audits performed by different member SAIs were presented.

AFROSAI

AFROSAI WGEA was represented by **Michael Malabeja** from SAI Tanzania. AFROSAI WGEA has about 30 active members. No new members joined in the year 2023. The main activities of 2023 of the AFROSAI WGEA were the annual general meeting of the working group and an online training organized as a part capacity building among the regional SAIs. AFROSAI held its 11th annual meeting on 27-30 November 2023. The theme of the meeting was "Auditing climate change impacts, mitigation, adaptation and resilience". This meeting was held as a face-to-face meeting in Abuja, Nigeria, a first face-to-face meeting in the region since the pandemic.

ASOSAI

ASOSAI WGEA was represented by **Feng Li** from SAI China. It currently has 34 members and one observer. In the year 2020, ASOSAI established the Green Vision Award of the ASOSAI WGEA to encourage the contributions made from members in terms of environmental auditing. The first award in 2020 was awarded to SAI Thailand. Then, the award was issued two years in a row. In the year 2022, it was awarded to SAI Indonesia. The 9th ASOSAI Seminar on Environmental Auditing and the 9th Working Meeting of ASOSAI WGEA was organized in Astana, Kazakhstan on 23-25 August 2023. Two topics were issued for the seminar: "Responding to Climate Change and Environmental Protection Audit" and "Drinking Water Safety Audit". 15 SAIs submitted 17 papers and made keynote speeches.

ASOSAI has enhanced international cooperation and exchange of experience between members SAIs. SAI China in the capacity of the Chair of the ASOSAI WGEA participated in the regional working meeting of the UN Climate Change Conference and presented a report on climate and the environmental changes in Asia.

SAI China and several member SAIs of ASOSAI WGEA participated in the working meetings of ClimateScanner of the INTOSAI WGEA. ASOSAI also held an environmental audit seminar for the SAIs of the Shanghai Cooperation Organization. In addition, in 2023, SAI China and SAI Vietnam held a joint audit seminar.



Representatives of the regional WGEAs

Are there any upcoming collaborative audits to be conducted in the regional WGEAs this year, in 2024?

PASAI has on the work plan the IDI Regional Working Group Global Climate Change Adaption Action Audit. 8 SAIs from the Pacific with support from SAI New Zealand are participating in that.

COMTEMA is “copying” New Zealand and trying to stress supporting CCAA auditing in the COMTEMA region. Collaborative audits are not normally conducted, but COMTEMA has just finalized a coordinated audit with colleagues from Portuguese speaking countries and has a handbook on coordinate audits for sharing. Colleagues in the COMTEMA region are hoping to see specializing in conduct coordinated audits.

ARABOSAI has a partnership with the IDI to carry out several collaborative audits about the topics of CCAA. 7 SAIs have expressed their desire to participate in this new project of collaborative audits. For ARABOSAI, 2024 will be the year to practically start the work with collaborative audits in the field of environmental auditing. ARABOSAI will also continue to achieve a collaborative audit about the subject of auditing implementation of the SDGs.

SAI Poland's chairmanship of the EUROSAI WGEA will end in 2024. The Secretariat and the Steering Committee of the EUROSAI WGEA are drafting a new work plan for 2024-2027. Hence, it is difficult to confirm any upcoming collaborative audits. However, there is an interest in the group in topics related to climate change adaptation efforts, energy efficiency and energy security issues. These might be potential topics for possible collaborative audits.

The last collaborative audit in EUROSAI on plastic waste management was finalized in the beginning of 2023. 11 SAIs collaborated on that audit.

In the past two years ASOSAI WGEA has initiated two cooperative audits. One on wastewater environment management in the Mekong River Basin, and another on sustainable transportation. In 2024, with the guidance of INTOSAI WGEA, the ASOSAI WGEA will carry out two projects. One of them is on CCAA in the guidance of the IDI, and the other is research on auditing clean energy.

The existing chairmanship of the AFROSAI WGEA of Nigeria has finished. Hence, the WGEA is developing the new work plan which will include some topics on the collaborative audits, especially those related to the use of natural resources. Most of African economies still depend on the extraction of natural resources: fisheries, forests, water resources - so these topics would be in line with that. AFROSAI is ambitious to do a joint audit on the river Nile, covering land in about ten countries. Moreover, AFROSAI conducted a collaborative audit on the river Niger, which is now in its final stages.

Sometimes in conducting auditing, you face a lot of challenges on how to do this, who to ask from? Do you have a challenge/an issue in mind you have faced that the regional community has helped you solve?

PASAI explained that one of the key challenges for the Pacific region is around capacity building, the needs for direct and technical assistance, particularly in the area of environmental auditing. That's something PASAI aims to address through a twinning program. Some of the work by IDI is also a huge help to the region. From an environmental auditing perspective, one of the challenges is, if you are working with Pacific partners around that issue, the prioritization of environmental audits in the first place. There are complex regional issues. Some of these nations are grappling with issues around audit mandates, economic and social instability. A lot of the environmental issues that have a consequence in the region are originated externally through big emitting countries, like Australia. So, it's a big ask to ask a small Pacific nation to consider an audit on sea level rising. Larger, regional neighbours should be ears open and consider how to audit the origins of those issues from our own perspective. It's a two-way discussion. But practical technical assistance in the region is something that PASAI finds most welcomed.

3.6 Adoption of Rovaniemi WGEA Assembly Key Messages



Discussion on the proposed Rovaniemi recommendations

ROVANIEMI WGEA ASSEMBLY KEY MESSAGES

1) Environmental issues are global and cross national borders, and regional approaches can be helpful in revealing interdependencies. For example, environmental changes in the Arctic have an impact across the globe. Internationally agreed targets and a review of the impacts and spillovers in neighbouring countries are tools that can be used by auditors.

2) SAIs are well-positioned to address environmental issues that concern governments by looking at those issues in a holistic manner and breaking down ministerial silos. For example, addressing climate change and biodiversity together can help tackling multiple crises together and leverage limited resources to maximum effect.

3) SAIs can play the long game when it comes to evaluating government performance on environmental issues. They are well positioned to look at issues in a longer-term manner in terms of outcomes and future generations even when governments are not looking beyond their electoral term. Auditors can go beyond electoral cycles and should carefully consider the timescale against which they make their assessments and recommendations.

4) Indigenous knowledge and indigenous ways of knowing can be a valuable source of information for auditors, stressing the sustainable use of natural resources and intergenerational perspective, which can complement other sources of information. Many SAIs can assess how their governments are engaging with their indigenous communities and peoples. This acts as an example of “leaving no-one behind”, of taking all perspectives into account, in the spirit of the 2030 Agenda.

5) Various approaches, such as integrating environmental consideration into national budgets, environmental accounting, and sustainability reporting, provide useful points of references to SAIs. These tools can help highlight the strengths and weaknesses of governments’ action or inaction on environmental issues as well as improve SAIs audit methodologies and practices. For example, the field of sustainability reporting is developing fast, and SAIs’ collaboration can increase the national understanding of the forms in which sustainability reporting can take place and what is the role of SAIs.

6) Collaborative projects, such as the ClimateScanner and cooperative audit on Climate Change Adaptation Actions, are opportunities to gain a better understanding of environmental issues that countries are facing and how each government is working to address them. They are also valuable in increasing practical audit skills and knowledge on environmental auditing. In return, this increases the SAIs’ overall capacity to engage with their work and with their government on key environmental issues. SAIs should take all these benefits into consideration when they are thinking about their engagement in collaborative projects.

Chair of INTOSAI WGEA, **Sami Yläoutinen** opened the final agenda item on the Rovaniemi WGEA Assembly Recommendations (later on agreed to be called key messages of the Assembly).

Secretary-General **Vivi Niemenmaa** explained the background of the recommendations, or key messages, which aim to illustrate statements and outcomes of the Assembly. The key messages therefore elaborate main takeaways and messages that delegates can take back home to SAIs. Secretariat elaborated key messages already from the previous 21st Assembly together with the host SAI Maldives. Now the Secretariat wanted to bring these messages to the whole Assembly, in order to be more inclusive.

Participants were encouraged to elaborate in roundtable discussions how they see the formulation and the usefulness of the recommendations (later key messages) and whether they wish to go deeper in the details of specific issues or things that are not seen that useful.

1st table

This table preferred the use of 'declaration' or alike when referring to the Assembly recommendations, as 'recommendation' entails that something might be wrong, therefore communicating the purpose differently as intended.

2nd table

This table supported having these recommendations in general. In reference to indigenous knowledge and indigenous people in #4 in the messages, the table suggested that a better term 'indigenous ways of knowing' could be used in the text to integrate the data gaps during the auditing process. The table also recommended not to use the term 'minority' in this context.

Additionally, the table stressed the benefits of the CCAA and ClimateScanner to the SAIs. They also noted that the impact and the global voice perspective should be stressed, because SAIs around the world asking the governments the same questions can lead to impact and hold the government accountable to climate goals and assist them in reaching them.

This table also had a discussion on countries finding more ways of doing innovative compliance from the auditing perspective.

3rd table

This table expressed that the wording of 'declarations' or 'statements' in reference to the Assembly outcomes should be reserved for something really important.

4th table

This table suggested the Assembly 'recommendations' to be called 'key messages', so the wording would not sound binding.

The table also discussed the message #5, suggesting that environmental accounting and sustainability reporting are not tools as per label, but perhaps fields to audit or certain aspects of it.

5th table

This table agreed on calling the 'recommendations' as 'key messages', and also agreed on the point of labelling environmental accounting and sustainability reporting with another label than 'tools', as suggested by the 4th table.

Niemenmaa finished the discussion by underlining that the Assembly's Steering Committee meeting will review these comments and finalize the version of these recommendations (later defined as key messages).

Next, a few questions from the audience were raised. First question was whether the recommendations are translated to other languages?

Niemenmaa noted that it is a possibility to translate the recommendations with the help of regional WGEAs.

Another question was on who the target group for these recommendations will be.

Niemenmaa elaborated that head of SAIs, for example when it comes to cooperative audits. If SAIs engage in cooperative audits, this might take more resources and longer time to be finalized. The last key message suggests that it's not just about the time and resources spent on a project, but also about other values that should be considered. These include capacity building, networking, and having a global voice, as emphasized by the current chair of SAI Brazil INTOSAI chairmanship. Additionally, stakeholders seem to be interested in the conclusions drawn from meetings based on their previous assembly experience. Overall, the target group for these key messages likely includes auditors, stakeholders, and those involved in audit planning.

A comment was made that some of these recommendations could be addressed to the governments to remind them that life is not only a period between two elections. **Kati Hirvonen** from the Secretariat noted that key messages serve delegates in reporting back to SAIs at home, as the messages summarize the highlights from the meeting in a very short manner.

Finally, as comment to the meeting format, **Niemenmaa** stressed that it was a conscious decision not to have the Assembly as hybrid meeting. It could be challenging for SAIs to send anyone to the Assembly, should there have been a possibility to attend online. Additionally, there are issues with time zones, making it harder to conduct smooth online attendance in this global working group. As per the decision of the 19th Steering Committee in March 2023, during this work plan period, WGEA organizes only either in-person or online meetings. The next Steering Committee meeting will be fully online.

3.7 INTOSAI WGEA Awards

Next on the agenda was the distribution of the 2023 WGEA Awards. **Sylva Müllerová**, the Chair of WGEA Award, and **Aminath Muaza** from SAI Maldives presented the winners.

Müllerová explained that it is already the 3rd year of awarding the WGEA Award. The topic of the first INTOSAI WGEA Award was the best visualization in an environmental audit. In 2022, the award was titled “Your WGEA Story Inspiration in Environmental Auditing”. In the year 2023, the topic of the award is impactful environmental audit, and included three categories.

The fact that 27 SAIs submitted their nominations shows that the competition is increasingly popular among SAIs, and that's a success. The WGEA Secretariat and Aminath Muaza from SAI Maldives reviewed and shortlisted the nominations.

Muaza elaborated how privileged she was working with the WGEA Secretariat in setting the award categories for this year's Assembly and shortlisting the nominations. It was a delight to see that we had received numerous nominations and to see the interesting approaches SAIs have adopted to bring impact through audits.

Müllerová thanked the members of the jury, Dr. **Khaled Elbasueny** from SAI Egypt, and Commissioner **Roland Pondoc** from SAI Philippines. All nominations deserved to win; all of the nominations were inspiring and rewarding. Unfortunately, not all of them can win. Some SAIs submitted nominations in all categories, which proves their high expertise, level, and abilities.

First Award Category: Presenting Audit Results Inspiringly

The aim of this category was to bring a regional audit report (very often long, complex and full of professional details) closer to a larger audience, attract its attention, make the audit report available to the Parliament, stakeholders and the general public. In this category, the jury looked for nominations on inspiring ways to present audit results and adapted criteria of comprehensible and clear content of the report, infographics, use of visualization, clear structure and message.

Winner of the first Award category was **SAI Canada**. The award was issued for a lessons learned report that looked back on three decades of Canada's fight against climate change. For such an important and complex topic, the report used infographics and videos, increasing understanding for a wider audience and attracted attention from the public, media and parliament.

The jury noted that also other SAIs that submitted really good reports. For example, SAIs of Chile, Malaysia, Tanzania, and the USA.

Second Award Category: Using Innovative Methodology in Auditing

The second award is aimed at examples of audits that used innovative methodologies. Currently the collection and analysis of environmental data is really important, but at the same time a very demanding step in conducting audits, data collection and classification analysis. The use of essential data is a necessary part of the audit. Therefore, it is very important to have a suitable tool that enables efficient and credible auditing. In this category, we evaluated, of course, in addition to the innovative methodology, how this method improved the audit process, its international significance and importance and possibilities of use by other SAIs.

The winner of the second category was **SAI Chile**. SAI Chile receives the award for the measurement tool, which enabled the execution of analysis to validate visualizing results according to the needs of public, consolidating findings and conclusions graphically for quick reader comprehension. SAI Chile was not present at the Assembly. The jury issued a special mention in this category to SAI Brazil and its ClimateScanner, an innovative and topical tool applicable to all SAIs. However, the tool is still in its pilot implementation phase. Results are looked forward to.



Sylvia Müllerová and Aminath Muaza



Video greetings from SAI Costa Rica

Third Award Category: What makes an audit impact impactful?

In this category, there were two winners. This category was the biggest challenge, not only because there were most nominations in it, but it was also the most difficult to determine the winner in. The criteria included, for example, the definition of the impact. Jury looked for innovative ways to define impactful audit and evaluate examples of impartial audits, including references to specific documents, drafts of new laws, guidelines, methodologies,

regulations and else. Two awards are given out for this reason.

The first winner in this category was the **European Court of Auditors**, receiving the award for the established system of measuring the impact of audits and for a special report on desertification in the EU, the impact of which resulted in the proposal of a new soil health law. The second winner of the category was **SAI Costa Rica** that received the award for an audit on resilience in public infrastructure that had multiple impacts internally and externally, and gave rise to many changes in rules, regulations, methodologies, and measures. SAI Costa Rica was not present at the Assembly.

3.8 Closing of the Assembly

The Chair of INTOSAI WGEA, **Sami Yläoutinen** proceeded with closing remarks, thanking participants and organizers for their contributions in the 22nd INTOSAI WGEA Assembly. With these remarks, the Assembly was closed.



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