**INTOSAI WGEA draft Work Plan 2020-2022**

**Vision:**  For a common sustainable future – Innovative environmental auditing

**Key goals:**  Increase the expertise in environmental auditing globally

Make an impact with high-quality contribution and visibility

**Crosscutting theme:** Environmental SDGs from public finance perspective

**Key areas of action:** A) Utilize the full potential of INTOSAI WGEA products

B) Provide support for auditing environmental SDGs

C) Increase the competence of environmental auditors

D) Communicate internally and with stakeholders

**INTOSAI WGEA**

INTOSAI is the professional organisation of Supreme Audit Institutions (SAI) in countries that belong to the United Nations or its specialized agencies. INTOSAI was founded in 1953 and is today an internationally recognised leader in public sector auditing. INTOSAI issues international guidelines, develops methodologies and provides training, and promotes the exchange of information among members. Within INTOSAI, there are seven regional organisations for SAIs.

INTOSAI Working Group on Environmental Auditing (WGEA) was formed in 1992, at the time of the first global summit on sustainable development, the Rio Earth Summit. WGEA started as a small group of 12 countries, but it has grown to be the largest INTOSAI working group with 80 SAIs, which exchange information and experiences with their peers. Moreover, six of the seven INTOSAI regions – AFROSAI, ARABOSAI, ASOSAI, EUROSAI, OLACEFS and PASAI, have established regional working groups or committees on environmental auditing (RWGEA) to support the practice sharing and undertaking collaborative audits within regions.

**INTOSAI Strategic Plan 2017-2022 and INTOSAI WGEA Work Plan 2020-2022**

The INTOSAI Working Group on Environmental Auditing (WGEA) Work Plan is based on the INTOSAI Strategic Plan 2017-2022. The strategy includes five crosscutting priorities. One of them is to contribute to the follow-up and review of the SDGs (sustainable development goals) within the context of each nation’s specific sustainable development efforts and SAIs’ individual mandates. INTOSAI WGEA will provide strong support to this priority in 2020-2022, as it will focus on environmental SDGs and auditing their implementation. According to the 9th Environmental Audit Survey, the SDGs are a high priority in 68% of responded SAIs (as of 2018).

Moreover, the INTOSAI Strategic Plan includes four strategic goals. The Annex I describes how the INTOSAI WGEA supports these goals.

**WGEA key goals and actions**

The overarching goals for the 2020-2022 work plan are:

1. Increase of expertise in environmental auditing globally
2. Make an impact with high-quality contribution and visibility

The WGEA aims at enhancing these goals with four areas of action:

1. Utilise the full potential of INTOSAI WGEA products
2. Provide support for auditing environmental SDGs
3. Increase the competence of environmental auditors
4. Communicate internally and with stakeholders

The areas of actions will be implemented with seven Working Packages presented below.

**A) Utilize the full potential of INTOSAI WGEA products**

INTOSAI WGEA has published over the years many guidance materials, research papers and training materials, but they seem to be to a certain extent underutilized. The package 1 aims at mapping the existing materials, assessing their relevance, making them useful for the current projects, and identifying future topics. One proposed action for the subgroup is to create a long-term strategy for the INTOSAI WGEA.

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| Working package 1: Assessment of WGEA products and planning for the future | | |
| Target | **Actions** | **Responsibility and timeline** |
| Make an analysis of WGEA products | * Map all finished WGEA products * Identify products that are linked to the 2020-2022 topics and their usefulness for the projects * Based on analysis, create instructions for thematic Working Packages 2 – 4 | New Secretariat with a subgroup (end of 2019 - early 2020) |
| Plan for the future | * Analyse what should be updated in 2023-2025, and whether there are additional topics that WGEA might cover in 2023-2025 * Develop assessing the effectiveness of the WGEA and make preparations for a long-term strategy for the WGEA, including the areas where INTOSAI WGEA should take a strong role | Subgroup (by 2022) |

**B)**  **Provide support for auditing environmental SDGs (studies, guidance, training materials, coordinated audits)**

Although environment is present in all SDGs, some SDGs have a direct environmental focus. The INTOSAI WGEA adopts in 2020-2022 a thematic approach for auditing the implementation of selected environmental SDGs in the Working Packages 2 – 4.

Three sub-groups working with topics 2 – 4 could be relatively large with one or more leaders. Subgroups could design their own work, and for example conduct several actions in smaller teams. Working Packages could include studies, development of trainings (e.g. with iCED) or training materials (e.g. MOOCs). Depending on SAIs’ interest, one of them could include a global cooperative audit. Working Packages also facilitate cooperative audits among the WGEA Regional Working Groups.

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| Working package 2: SDG 12 - responsible consumption and production – focus on plastic waste | | |
| Target | **Actions** | **Responsibility** |
| Providing SAIs an understanding on SDG 12 and support for auditing plastic waste | * Review the existing WGEA materials and audits connected to the topic * Focus: Study on plastic waste and how to approach it with an audit * Draft additional products to support audit and capacity building, if feasible * Together with other Working Packages: Supplement the WGEA discussion paper on SDGs * Communicate the package effectively (infographics, videos etc). | Subgroup (2020-2022) |

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| Working package 3: SDG 13 - climate action – focus on climate financing | | |
| Target | **Actions** | **Responsibility** |
| Providing SAIs understanding on SDG 13 and support with auditing climate financing | * Review the existing WGEA materials and audits connected to the topic * Focus: Study on climate financing and how to approach it with an audit * Draft additional products to support audit and capacity building, if feasible * Together with other Working Packages: Supplement the WGEA discussion paper on SDGs * Communicate the package effectively (infographics, videos etc). | Subgroup (2020-2022) |

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| Working package 4: SDG 11 - sustainable cities and communities – focus on transportation | | |
| Target | **Actions** | **Responsibility** |
| Providing SAIs understanding on SDG 11/helping interlinking transport to SDGs and support with auditing sustainable transport | * Review the existing WGEA materials and audits connected to the topic * Focus: Study on sustainable transport and how to approach it with an audit * Draft additional products to support audit and capacity building, if feasible * Together with other Working Packages: Supplement the WGEA discussion paper on SDGs * Communicate the package effectively (infographics, videos etc). | Subgroup (2020-2022) |

Working package 5 sums up the experiences of Working Packages 2 – 4 and aims at increasing the understanding of the environmental SDGs among the INTOSAI community. It builds on the WGEA discussion paper on SDGs developed in 2017-2019, and enriches it with new audit experiences. This Working Package intends to be useful for the whole INTOSAI and it could include cooperation with other INTOSAI Working Groups.

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| Working package 5: Increasing understanding on environmental SDGs | | |
| Target | **Actions** | **Responsibility** |
| Developing understanding on auditing individual SDGs | * Develop further criteria on what should be taken into account when auditing single SDG (e.g. making interconnections with other SDGs, applying a long time perspective) | Subgroup, including leaders from Working Packages 2 - 4 (2020-2022) |
| Providing support for making interlinkages among the SDGs | * Review and develop methods to include environmental concerns into non-environmental SDGs |
| Communicating the results to the INTOSAI community | * Based on all Working Packages and inventory of existing guidance, supplement the WGEA discussion paper on SDGs * Communicate the package effectively (with the help of infographics, videos etc.) |

**C) Increase the competence of environmental auditors**

The input from Working Packages 2-5 address the key topics, where the INTOSAI WGEA aims to increase the knowledge of auditors. During 2020-2022, the Assembly meetings will include seminars and workshops, which intend to increase the knowledge of auditors on selected environmental SDGs. Eventual trainings with iCED and development of training materials (e.g. MOOCs) provide additional possibilities for capacity building.

The materials that the INTOSAI WGEA produces, will serve capacity development purposes also after 2022. Long-term capacity building takes place also in the context of environmental auditing guidelines. INTOSAI WGEA will plan the schedule for the update of these ISSAI documents.

Experience sharing between auditors and SAIs is fundamental in capacity building. Experience sharing takes place particularly in the thematic Working Packages, and with larger audience in the Assembly meetings. Experience sharing between the meetings will be strengthened by developing WGEA webpage and by creating social media accounts. Database on environmental audits continues to be an important platform for benchmarking with peers.

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| Working package 6: EXPERIENCE SHARING AND CAPACITY BUILDING | | |
| Target | **Actions** | **Responsibility** |
| Increasing the knowledge of environmental auditors and improving the experience sharing | * Create an overall plan for capacity building for 2020-2022, including elements such as:   + Organising meetings with high-quality presentations and workshops on environmental topics   + Organising short trainings on environmental auditing for beginners in the context of Assembly meetings   + Liaising with iCED on global training on environmental auditing   + Developing INTOSAI WGEA webpage further to a knowledge sharing platform   + Creating social media accounts to facilitate experience sharing between the meetings   + Streamlining and conducting the tenth Environmental Survey | Secretariat (2020-2022) |
| Planning the proper timing for the update of ISSAI 5310 and other ISSAIs on environmental auditing | * Communicate with INTOSAI WGEA Thematic Working Groups INTOSAI PSC and KSC about the update | Secretariat (2020-2022). If any updates in 2020-2022, a subgroup for that. |

**D) Communicate internally in the WGEA and with stakeholders**

The actions on communication and stakeholder relations aims at increasing the visibility of INTOSAI WGEA both at the global and regional level in order to make an impact on environmental governance. The focus on effective communication and stakeholder relations aims to ensure that the WGEA products get visibility among the SAIs, and when applicable, among larger audience. Key stakeholders will be mapped in order to plan the communication better. Moreover, the target is to improve the communication inside the WGEA and bring it increasingly into social media.

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| Working package 7: Effective communication and stakeholder relations | | |
| Target | **Actions** | **Responsibility** |
| Increasing the visibility of WGEA | * Create a communication strategy * Create communication materials for the use of Regional Working Groups and SAIs and facilitate communication skills among auditors * Broaden the distribution of Greenlines Newsletter | Secretariat  GAO (Greenlines)  (2020-2022) |
| Increasing the communication  among the Steering Committee and WG | * Create social media accounts * Develop communication with RWGEAs * Test the working space under the INTOSAI webpage |
| Develop communication outside INTOSAI and SAIs | * Identify the objectives and targeted impacts of stakeholder relations * Map the potential stakeholders (e.g. UN institutions, NGOs, Academia) * Communicate with stakeholders to learn from their expertise and get our messages heard |

**Annex I: INTOSAI WGEA support to the INTOSAI Strategic Goals**

***INTOSAI Strategic Goal 1: Professional Standards***

In 2014-2016, INTOSAI WGEA was responsible for the update of the ISSAIs 5110 (Guidance on Conducting Audits of Activities with an Environmental Perspective), 5120 (Environmental Auditing in The Context of Financial and Compliance Audits) and 5140 (How SAIs may co-operate on the audit of international environmental accords). The WGEA will explore the possibilities to update the ISSAI 5130 (Sustainable Development: The Role of Supreme Audit Institutions) taken into account the recent developments with the Agenda 2030 and SDGs. To support this task, and to decide on the timeline of updating other above-mentioned ISSAIs, WGEA monitors the use of these guidelines.

***INTOSAI Strategic Goal 2: Capacity development***

INTOSAI WGEA facilitates exchange of best practices by organising meetings and trainings, by producing studies, guidance and training materials, by supporting the cooperative audits at the regional level, and by sharing information on social media and through Greenlines newsletter. INTOSAI WGEA publishes all its materials in the internet, and provides a database on environmental audits.

***INTOSAI Strategic Goal 3: Knowledge Sharing and Knowledge Services***

INTOSAI WGEA supports knowledge sharing in many ways. It develops and maintains expertise in environmental auditing, and in 2020-2022 particularly in connection to the environmental SDGs. Working Group will assess of all the WGEA products so far, and analyse their usefulness and possible needs for updates. WGEA also prepares new studies, guidance and training materials on environmental SDGs. Moreover, it continues to develop the guidance on SDGs prepared in 2017-2019, and provides and tests concrete tools that SAIs can use in their audits on SDGs. WGEA will expand the engagement with key global stakeholders, and communicate more strongly of its activities in social media, and develop the use of infographics and videos.

***Strategic Goal 4: Maximize the Value of INTOSAI as an International Organization***

INTOSAI WGEA supports the whole INTOSAI community with providing understanding on environmental SDGs and linking environment to other SDGs. In 2020-2022, INTOSAI WGEA aims at creating a communication strategy to foster the communication about its own work both among the SAIs and externally. Communication will be brought increasingly into the social media. Stakeholders will be mapped, and communication with them developed.