



## INTOSAI WGEA and SAI action on SDGs 14 and 15

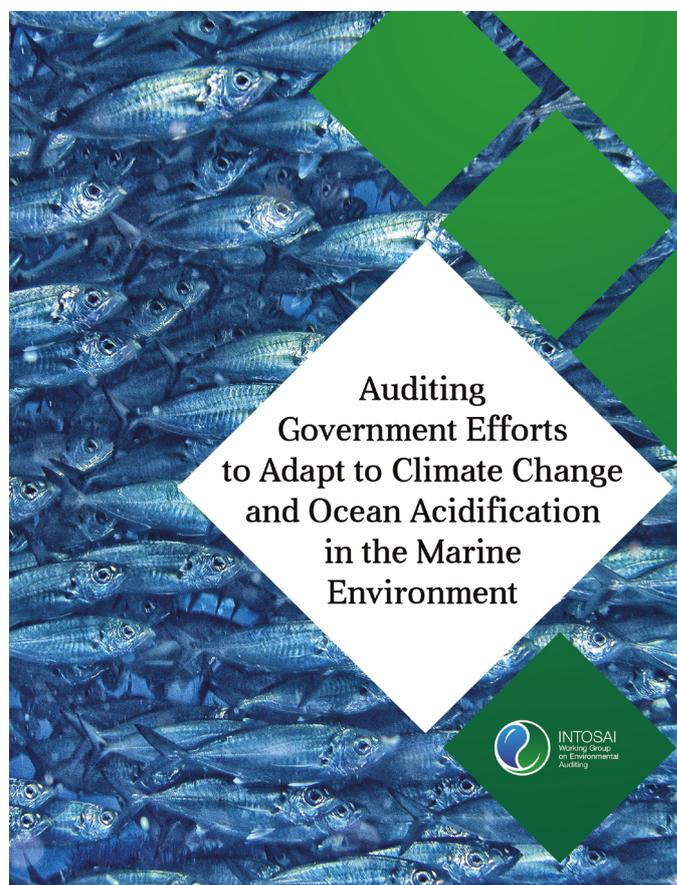


INTOSAI  
Working Group  
on Environmental  
Auditing

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 protecting nature a better option than trying to restore the damage afterwards. Therefore, it is important that also SAIs keep an eye on the use of public funds that affect nature and its biodiversity.

The INTOSAI WGEA has issued number of studies and guidelines to support the work of SAIs. In the latest contributions since 2016, WGEA has published reports on many topics ranging from climate finance to wastewater and environmental impact assessment to name a few. Concerning the SDG 14, WGEA has published for example a **report** on a novel area of government efforts to adapt to climate change and ocean acidification in the marine environment. Among other things, the paper addressed the ways to overcome the challenges SAIs have experienced in auditing these issues.



**Auditing  
Government Efforts  
to Adapt to Climate Change  
and Ocean Acidification  
in the Marine  
Environment**

Concerning the SDG 15, WGEA published in 2019 several papers, including a **guidance** on auditing biodiversity, and research papers dealing with soils, agriculture and greening cities. These documents provided support for SAIs auditing the topics related to terrestrial biodiversity.

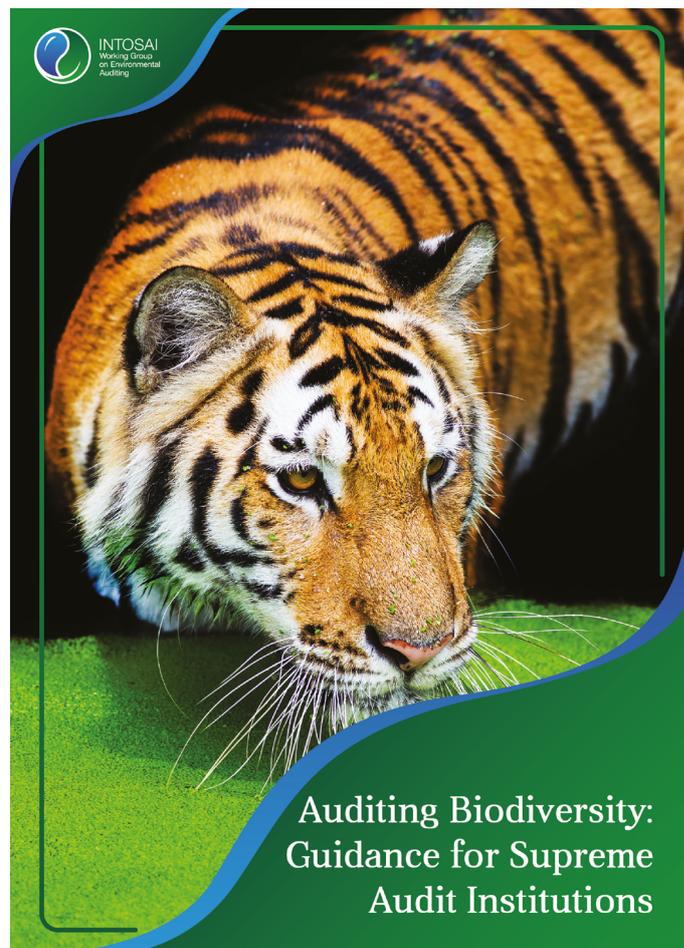
The INTOSAI WGEA hosts also an **audit database**, where SAIs can submit their audits. The most recent audits since 2020 include several examples on topics linked to SDG 14 (14 audits) and SDG 15 (20 audits). These audits contain both national audits as well as collaborative audits in Europe, Americas, Asia, and Pacific. Typically, these audits were either compliance audits or performance audits assessing the economy, efficiency, and effectiveness of the implementation of environmental policies from many angles. Submitted documents also included few individual follow-up- and overview reports.

In these audits, SAIs have assessed the topics linked to the SDG 14 and 15 from various angles, including:

- environmental impact assessment of various projects
- forest management, national parks, and other protected areas
- water pollution
- soils and ecosystems
- agriculture and land use
- nature based solutions
- mining
- climate change adaptation
- application of polluter pays principle
- cooperation between states

European Court of Auditors found that the Common agricultural policy had not been effective in reversing biodiversity loss mainly caused by intensive farming. The **audit** found gaps in coordinating the policy with EU's biodiversity strategy. In addition, Commission's tracking on CAP spending was found unreliable and the schemes having greater potential to improve biodiversity were not favoured over low-impact options.

SDGs are very much interconnected, and consequently also the SDG 6 on Clean Water and Sanitation and state of water resources largely affect on the SDG 14 on Life Below Water. A **cooperative audit** by SAIs of Vietnam, Thailand and Myanmar assessing the management of water resources in Mekong River Basing against the implementation of SDGs noted degradation of water resources in the area. The pollution was affecting water quality and therefore having negative impacts on ecosystems and people's livelihoods. SAIs recommended investing in necessary infrastructure and resources and organizing adequate monitoring system to follow the quantity and quality of water, while also increasing the cross-border cooperation to share and exchange information.



A large **cooperative audit** in Latin America found that despite the countries had in most part reached the protection goal for terrestrial areas, it is not sufficient to just create protected areas, but as importantly they should be adequately managed in order to reach the objectives why the areas were protected in the first place. Therefore, the recommendation was to take measures to improve the management of protected areas.

SAIs around the Adriatic Sea found in their **collaborative audit** that their respective governments should adopt measures to strengthen the prevention and response management system for marine pollution from oil spills and other hazardous substances, and therefore increase and strengthen their cooperation and level of coordination in planning for such scenarios.

In general, SAIs have found for example the following issues in their audits;

- non-compliance and violations of environmental legislations
- deficiencies in strategies and plans
- insufficient environmental impact assessments in projects
- insufficient coordination with different levels/institutions/actors/states
- insufficient funding
- ineffective measures
- fragmentations, overlaps and gaps among public policies
- lack of data/indicators to measure the degree of implementation of policies
- deficiencies in reporting/ failing to fulfill follow-up and monitoring obligations

Therefore, SAIs have recommended in their audits to;

- follow- up on compliance with legislation/policies
- improve planning and long term considerations
- conduct better environmental impact assessments
- follow the principles of good governance, such as transparency
- improve on coordination and cooperation
- pay attention to funding gaps as well as prudent and effective use of public funds
- collect more high-quality data



Contact:  
<https://wgea.org>  
[@WGEASecre](#)