

Annex

Quality Assurance Certificate of the Chair of the Working Group/Subcommittee/Work Stream

This is to certify that publication **WGEA GUIDANCE on Environmental Auditing** which is placed at level **level three of Quality Assurance** according to the paper on Quality Assurance on Public goods developed outside the Due Process of Quality Assurance as defined in the paper on “Quality Assurance on Public goods developed outside Due Process” approved by the INTOSAI Governing Board in November 2017 has been developed by following the Quality Assurance processes as detailed below:

- (i) *The need to update outdated GUID documents and merge them to a streamlined product has been discussed in several INTOSAI WGEA Steering Committee Meetings. A project plan was developed in January 2025 and distributed to the INTOSAI WGEA Steering Committee Members.*
- (ii) *A drafting group was created of SAls of Egypt, Estonia, Finland, Thailand and the European Court of Auditors.*
- (iii) *An exposure draft of the document was sent to INTOSAI WGEA Members in 17 March 2025. 196 comments from 24 SAls were received and they were discussed in the drafting group. The endorsement version was published in the meeting materials to be approved at the 23rd WGEA Assembly.*
- (iv) *The final product was adopted at the 23rd INTOSAI WGEA Assembly in 3 July 2025.*

The product developed is consistent with relevant INTOSAI Principles and Standards. The structure of the product is in line with the drafting convention of non-IFPP documents.

The product is valid till **30 September 2031** and if it is not reviewed and updated by that date, it will cease to be a public good of INTOSAI developed outside the Due Process.

Helsinki, 8 July 2025



Dr Sami Yläoutinen
Auditor General of Finland
Chair of the INTOSAI Working Group on Environmental Auditing (WGEA)



INTOSAI

Goal Chairs
Collaboration
PSC – CBC – KSC

Quality Assurance Certificate of the Goal Chair

Based on the assurance provided by the **INTOSAI Working group on Environmental Auditing (WGEA)** and the assessment by the Goal Chair, it is certified that “**WGEA GUIDANCE on Environmental Auditing**”, which is placed at level **3 (three)** of Quality Assurance as defined in the paper on “Quality Assurance on Public goods developed outside Due Process” approved by the INTOSAI Governing Board in November 2017 has been developed by following the Quality Assurance processes as detailed in the quality Assurance Certificate given by the Working Group Chair.

The product is valid till **30 September 2031** and if it is not reviewed and updated by that date, it will cease to be a public good of INTOSAI developed outside the Due Process.

K. Sanjay Murthy
Chair of INTOSAI Knowledge Sharing and
Knowledge Service Committee