

INCOSAI XXIV

Reflecting on the Past, Recognizing the Achievements of the Present, and Looking to the Future: The WGEA Celebrates its 30th Anniversary

By WGEA Secretariat

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The INTOSAI Working Group on Environmental Auditing (WGEA) supports and develops environmental auditing globally. As the Work Plan period 2020-2022 comes to an end, it presents an ample opportunity to showcase the past, present and future undertakings of the WGEA while celebrating its 30th Anniversary in 2022.

Environment and Climate Concerns Gaining Traction in Public Policy

Environmental and climate problems are now widely recognised as crucial topics to address for our societies and economies. This traction has presented as a will to integrate environmental and climate concerns into public policy. The WGEA has come a long way since its founding in 1992. As of now, the 30-year-old WGEA is the largest working group of INTOSAI with 83-member SAIs globally. This shows that there is a growing global will to promote and develop environmental auditing.

The WGEA hosted its 21st Assembly in July 2022 in the Maldives. The theme of the Assembly was Raising Resilience, which aimed to look at resilience and climate change adaptation from an auditing perspective. The Maldives, being the lowest-lying country in the world, is already affected by the effects of climate change and environmental degradation. This Assembly showcased the willingness for global cooperation to address the imminent issues of small islands as well as the rest of the world. The Assembly was the first hybrid Assembly of the WGEA, gathering 80 participants in-person as well as 200 registered online participants. The WGEA has also released a [Seminar Summary on Raising Resilience](#) available to read, as well as a [slider on the artistic work](#) present during the Assembly.



Participants of the 21st INTOSAI WGEA Assembly in the Maldives.

Environmental Auditing Promoting Effective Environmental Policies

WGEA published [five new reports](#) that aim to promote effective environmental policies in various areas. These reports were adopted during the 21st Assembly in the Maldives.

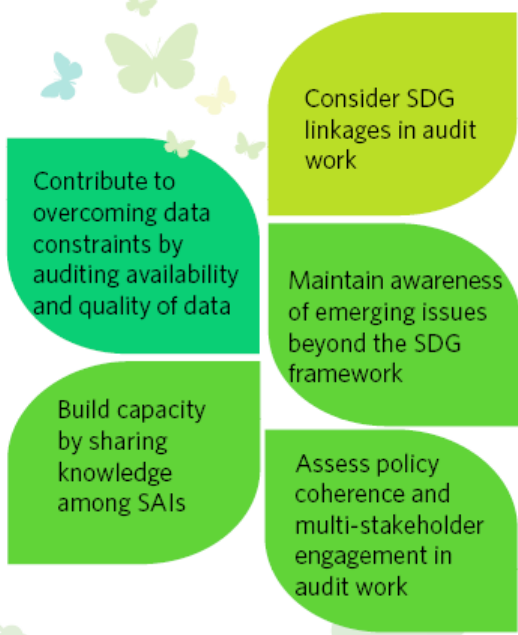
The publication on [Auditing Plastic Waste](#), coordinated by SAI India, focuses on the plastic waste problem. This report looks at different ways to audit plastic waste management policies, with a focus on Sustainable Development Goal (SDG) 12 regarding responsible production and consumption. The report on [Auditing Climate Finance](#) prepared by SAI USA focuses on international climate finance SDG Target 13.a. The report presents audit criteria that assist SAIs in assessing climate finance.

The report on [Auditing Sustainable Transport](#) focuses on SDG 11 on sustainable cities. The report was jointly coordinated by SAI China, Indonesia, and Thailand, and it aims to mainstream the concept of sustainable transport to auditors beyond the environmental sector. SAI Canada, together with the WGEA Secretariat, prepared the report on [SDGs, Policy Coherence and Multi-stakeholder Engagement](#), which aims to increase auditors' knowledge on environmental SDGs. The [Summary Report](#) prepared by SAI Canada aims to evaluate the SDG synergies in the SDGs of the previous four reports.

ENHANCING UNDERSTANDING OF THE ENVIRONMENTAL SDGS: SUMMARY OF INTOSAI WGEA WORK PACKAGES 2020-2022

This summary paper builds on the work from WGEA Work Packages 2020-2022 and provides the following key messages for SAIs:

The WGEA summary paper enhances the understanding of the **environmental SDGs** by discussing how the SDGs are considered in audit work across the thematic areas of plastic waste, climate finance and sustainable transport. The paper explores the shared messages, common barriers and lessons learned. These key insights serve to support SAIs in driving action towards achieving Agenda 2030.



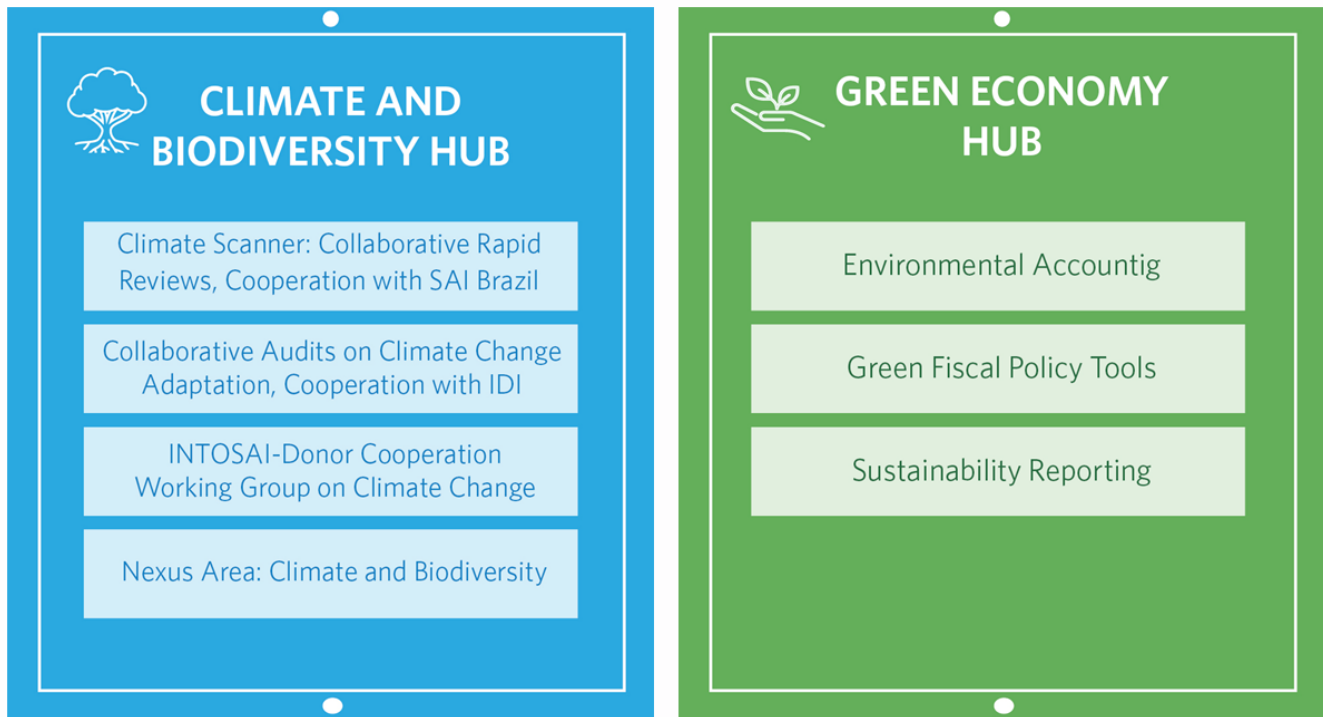
More information: www.wgea.org/publications

The Future Steps of the WGEA

WGEA has drafted a new Work Plan 2023-2025, which is structured around two hubs: 1) The Climate & Biodiversity Hub and 2) The Green Economy Hub. The creation of these hubs was based on a careful analysis of [10th WGEA survey on environmental auditing results](#), WGEA 18th Steering Committee meeting

future workshops in September 2021, as well as the input gained from a large round of stakeholder interviews.

The Work Plan will include two global collaborative audits, which were launched at the XXIV INCOSAI in November 2022. First, the ClimateScanner, an initiative of SAI Brazil, aims to conduct rapid reviews and provide global consolidated data on government climate actions. Second, an IDI project aims to serve as a global collaborative audit on climate change adaptation action, with five thematic areas to choose from: disaster risk reduction; water resource management; sea level rise and coastal erosion; implementation of climate change adaptation plans or actions, and; implementation of national adaptation targets linked to SDG 13 target on climate change adaptation.



Down Memory Lane

As the INTOSAI WGEA celebrated its 30th birthday at the Assembly in June, the Secretariat conducted a series of interviews with the former Secretariats and key persons in the history of the WGEA. The [video](#) is available to watch.

One common theme in these interviews was the dedication and enthusiasm of people participating in the WGEA work. This similar enthusiasm was apparent in the submissions of the second INTOSAI WGEA Award presented in the 21st Assembly. The topic of the Award was tied around the 30th Anniversary. We asked our members what the WGEA has brought to them. In the answers, we could identify the following four trends:

1. WGEA had provided support for environmental auditing and auditors,
2. WGEA had provided in career development and directed auditors to undertake further studies,
3. WGEA had an impact on the awareness on environmental topics and changes in behaviour, and

4. WGEA-related work had provided contentment through making a difference in the world.

Moreover, the answers also suggested that involvement in such an international network can be the icing on one’s work cake. As one of the respondents noted: “Other friends and colleagues when farewelling the group have said being involved with the WGEA was a career highlight. That is certainly the case for me, with wonderful memories and lifelong friendships made.”



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