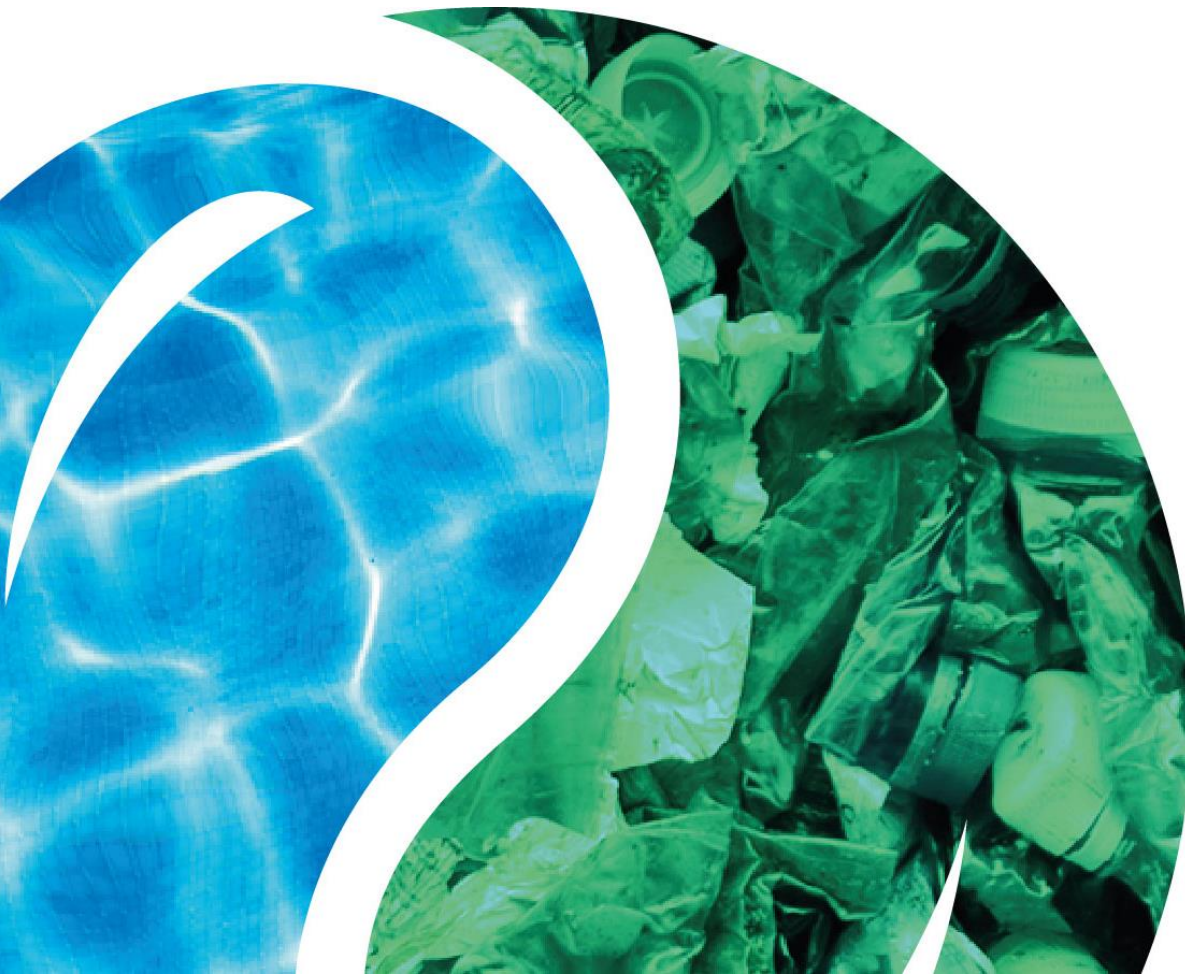




INTOSAI  
Working Group  
on Environmental  
Auditing

# Minutes of the 20th INTOSAI WGEA Assembly

19 – 21 JANUARY 2021



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## Tuesday, 19 January

### RETHINKING FOR CIRCULAR ECONOMY

The first day of the Assembly dedicated to exciting discussions by top circular economy experts as well as practitioners and SAIs. To read about the first day's seminar content, please see the [INTOSAI WGEA Seminar Summary 2/2021 on Circular Economy](#).

## Wednesday, 20 January

### 8 UTC: SESSION ON SUSTAINABLE TRANSPORT (WORK PACKAGE 4 LED BY SAIS OF CHINA, INDONESIA AND THAILAND)

Mr Zhou Xun from SAI China was the Master of Ceremony of the session dedicated to Work Package 4 on sustainable transport.

#### Progress Report

Ms Pitriyanti from SAI Indonesia delivered the progress report on behalf of all three WP4 leaders. In the WGEA [members' input survey](#) conducted in 2020, 35 SAIs submitted responses related to sustainable transport questions and the project team was able to make some conclusions about the most important challenges for countries as well as about the policy instruments used and audits conducted by SAIs.

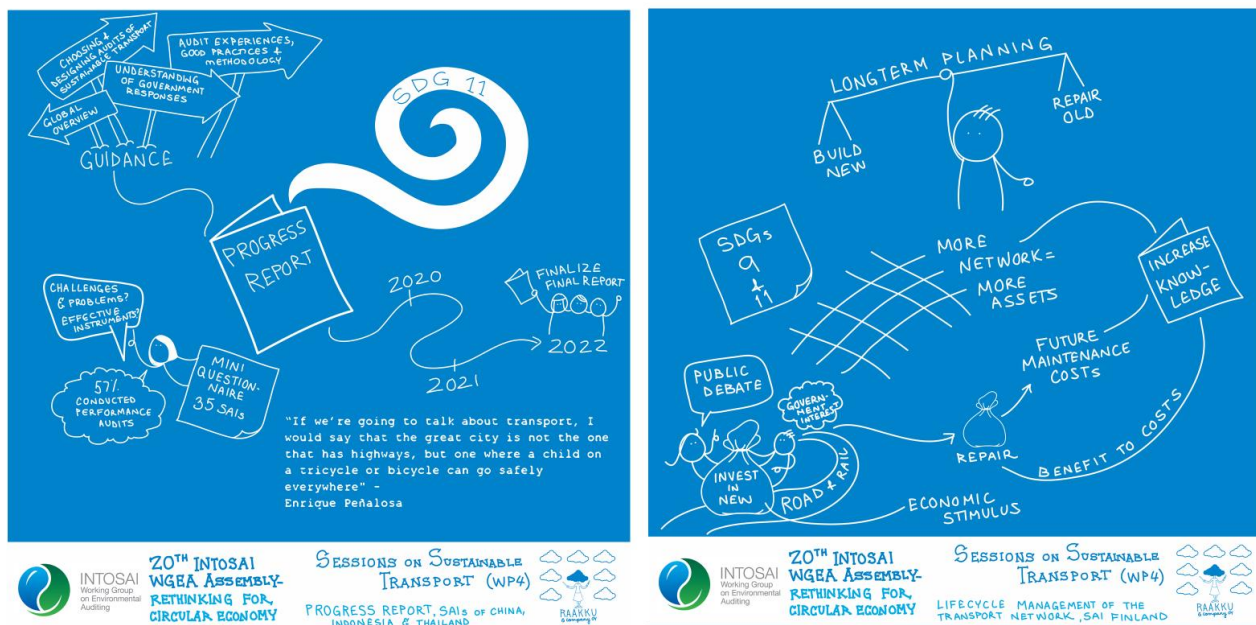
All in all, the survey had assured that the topic is important and audit guidance will be appreciated by the SAI community. The survey also helped to map 27 audit potential [audit cases](#) to be used in the project.

The structure of the sustainable transport [audit guidance](#) which the project team has been able to already draft a first version on is the following:

- Chapter 1 – Global overview of the transport issue. Introduction of the current trends and recent developments for sustainable transport globally with regards to the follow-up and review of the Target 11.2 of UN SDGs to address the challenge of its development.
- Chapter 2 – Understanding governmental responses to achieve sustainable transport. This concerns international agreements or treaties on sustainable transport, policies/programs regarding the topic, and instruments used to manage such policies or programs based on experience of several countries.
- Chapter 3 – Choosing and designing audits of sustainable transport, explaining possible approaches to audit sustainable transport topic in connection with conditions in the respective country.
- Chapter 4 – Audit experiences, good practices and methodology. Selected case studies that help highlight what an audit of sustainable transport can be, to give auditors an idea about how they can be carried out.

For the next steps in the WP4 project, a more elaborated guidance draft will be produced by the next INTOSAI WGEA Steering Committee meeting in fall 2021. Within ASOSAI WGEA, a [cooperative audit](#) on

sustainable transport is planned. The final version of the audit guidance is planned for 2022, to be completed by the next INTOSAI WGEA Assembly to enable further **knowledge sharing and capacity building**.



### Panel of topical SAI presentations

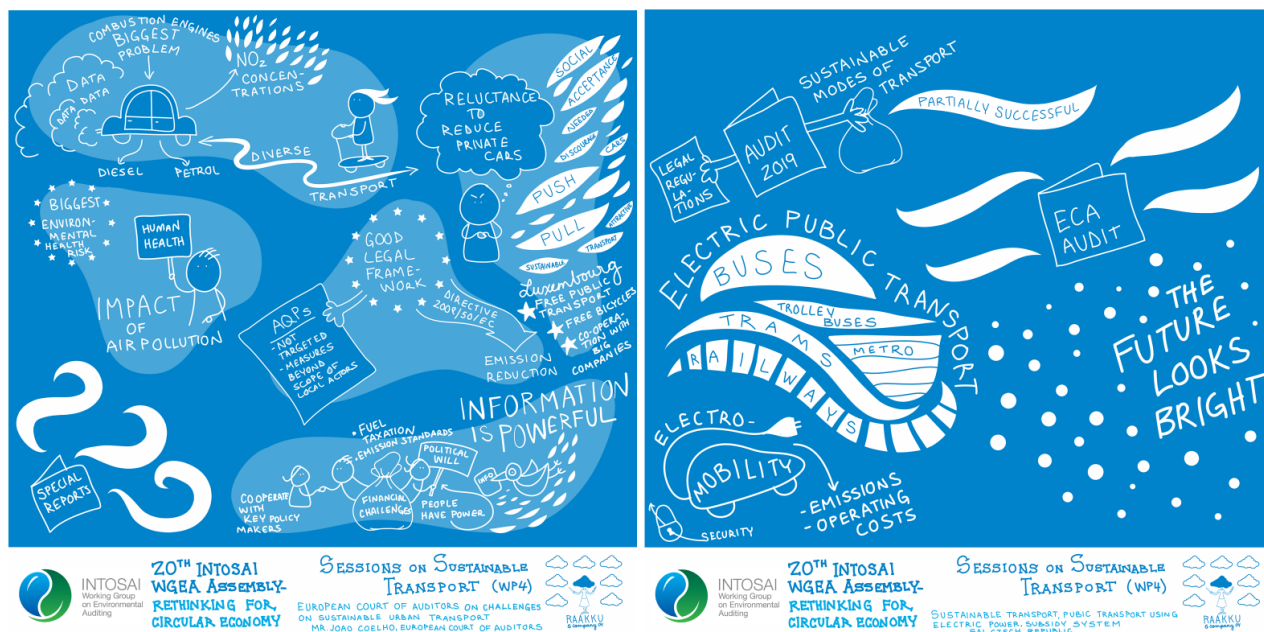
Dr Sutthi Suntharanurak from SAI Thailand moderated the panel of topical SAI presentations which are briefly described. The presentations and background papers may be found on the [INTOSAI WGEA website](#).

#### *SAI Finland: Lifecycle management of the transport network (Mr Visa Paajanen)*

SAI Finland assessed whether the Finnish transport network, a significant asset, is technically but also economically and financially resilient. Decisions to invest and repair are political and many aspects influence decision-making. SAI Finland pointed to the balance problem between the economic stimulus via investments and the fiscal policy pressure caused by increased maintenance costs.

#### *European Court of Auditors: Challenges on sustainable urban transport (Mr Joao Coelho)*

ECA has made various audits related to transport. In the presentation, it was highlighted that in EU, urban transport has a strong link to air quality and emissions problematics, and it is therefore important to choose effective policy tools to address this. Financial, legal and political barriers were discussed and some effective push and pull measures brought.



*SAI Czech Republic: Sustainable transport, public transport using electric power, subsidy system (Ms Helena Vorbova and Ms Sylva Myllerova)*

SAI Czech RP has audited the economy efficiency and effectiveness of state support to public transport and is currently also examining specifically the funding of electrical public transport. Among other things, it is evaluated whether projects help increase the share of sustainable modes of transport and results point to some inefficiencies that diminish the otherwise beneficial impact on environment.

*SAI India: Smart Cities Mission and experiences gained from audits focused on specific cities/ transport sector (Mr Pushkar Kumar)*

In the presentation, the Smart Cities scheme was introduced which aims at providing core infrastructure, clean sustainable environment and application of smart solutions in cities in India. Urban mobility and public transport is also an important part of the programme and SAI India has been conducting audits on vehicular pollution and emissions in Delhi and different states, making observations and recommendations on for example the testing of emission parameters and maintenance of public transport vehicles.





### Poll conducted among Assembly participants

Participants were polled about the situation with transport in their countries as well as their personal experiences. The following interesting results emerged:

*What is the most critical issue of transportation in your country?*

- Traffic congestion – 42%
- Inadequate public transportation network – 21%
- Air pollution (e.g. GHG, PM2.5 emissions) – 19%
- Lack of transportation infrastructure – 14%
- Fatalities, injuries, and crashes from transportation – 2%
- Others – 2%

*How sustainable is transport in your country?*

- Some aspects of sustainable transport have been applied, but we face many challenges in its development – 59%
- Some aspects of sustainable transport have been applied, and we believe in better development next time – 27%
- No concept of sustainable transport applied in our country – 14%

*What is the main method of transportation you use for going to work every day?*

- Private car – 54%
- Walking – 12%
- Public rail – 12%
- Shared car – 7%
- Bicycle – 5%
- Public bus – 5%
- Other – 5%

*What initiatives would encourage you to use alternative sustainable transportation?*

- More frequent bus services – 42%
- More direct bus routes – 40%
- More frequent rail services – 33%
- Park and ride facilities – 28%
- Contactless payments – 12%
- Group Travel facilities – 12%
- Wayfarer tickets – 12%
- Parent, baby and family facilities – 7%
- Plan and Pay Mobile Apps – 5%

## 11 UTC: SESSION ON PLASTIC WASTE (WORK PACKAGE 2 LED BY SAI INDIA)

### Progress Report

Mr Manish Kumar from SAI India introduced the topic and reminded how plastics and plastic waste are connected to our daily lives. **Production of plastic** has grown exponentially, especially packaging. Plastics play a remarkable role in our modern lifestyle and there are several benefits – but with an **environmental cost** associated with waste and sustainability concerns. The topic has strong **interlinkages** with other thematic work packages of INTOSAI WGEA Work Plan for 2020-2022. SDG 12 is cross-cutting in nature and connected to all other SDGs. The topic should therefore be treated in a holistic manner since upon working towards accomplishing SDG 12, **synergies** towards other SDGs are created. Manish Kumar also pointed to the concept of **circular economy** discussed during the first day of the Assembly, and how it has a critical role in solving the problems related to plastic waste. Within WP2, Information Compendium on Plastic Waste and possibly also the Audit Guidance are planned to be delivered.

### *Information Compendium on Plastic Waste*

The vision for the structure of the compendium consisting of five chapters:

- I. Plastic and Plastic Waste
  - Background information
  - Definition and classifications
- II. Impacts of Plastic Waste
  - Post-use phase of plastic products and its impacts on the environment
  - Cost-benefit analysis considering social, economic and environmental impact
- III. SDG 12 – Ensure Sustainable Consumption and Production Patterns – Contributing to the UN Follow up and review of SDGs
  - SDG 12 and its interconnections with other SDGs
  - Addressing data insufficiency for monitoring the progress of SDG 12 and plastic waste management
  - Concept of circular economy
- IV. Policies and Frameworks for Plastic Waste management
  - Necessary interventions and policy initiatives
  - Game-changing steps needed from all economic players
- V. Approaches for Tackling Plastic Waste Menace
  - Integrated Solid Waste Management hierarchy and its components
  - Plastic waste management/recycling techniques in different countries, best practices

**Infographics** from various reports/articles/publications will be used to add value to Compendium and make it visually more appealing. The “Guide for Project Leaders: How to Develop a Research Paper” of INTOSAI WGEA will be used as much as possible, and the most important issues, and **exchange of information** will be done with the help of other SAIs.

### *Audit Guidance*

Besides the Information Compendium, an Audit Guidance planned to provide general guidance to SAIs on important aspects of plastic waste management: issues that an SAI could scrutinize, audit criteria, audit methodologies, list of potential audit questions and recommendations.

**Project timeline** is challenging due to the pandemic, but Manish Kumar was hopeful that an audit guidance could be developed, to be initiated by the next Steering Committee meeting in fall 2021 as a natural sequel to the Compendium. As an alternative, it could be taken into the INTOSAI WGEA Work Plan of 2023-2025.

### *Timeline and Key Milestones*

The draft outline of Information Compendium has been sent out for Steering Committee’s comments which will be taken into account in the next quarter of the review; the final version is planned to be presented to the INTOSAI WGEA Secretariat in Q3 of 2021. The project group could thereafter start working on the guidance, provided there is enough time. **Final outputs** of WP2 should be finalized by Q2 in 2022 so that these could be adopted at the INTOSAI WGEA Assembly Meeting in summer 2022.





### SAI case studies presented during the session

Seven SAIs in total presented their work related to plastic waste. All the presentations and background papers may be found on the [INTOSAI WGEA website](#) for further observation.

*SAI Egypt: Auditing the performance of the Egyptian Environmental Affairs Agency with regard to its monitoring process of plastic waste management operations (Ms Nouran Mohamed Elgazzar)*

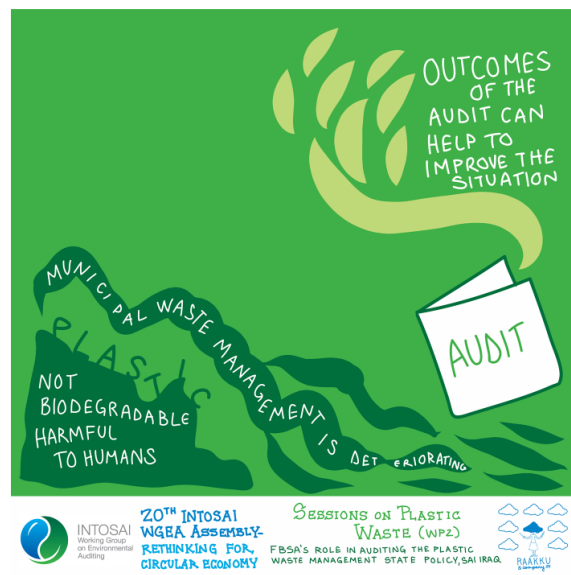
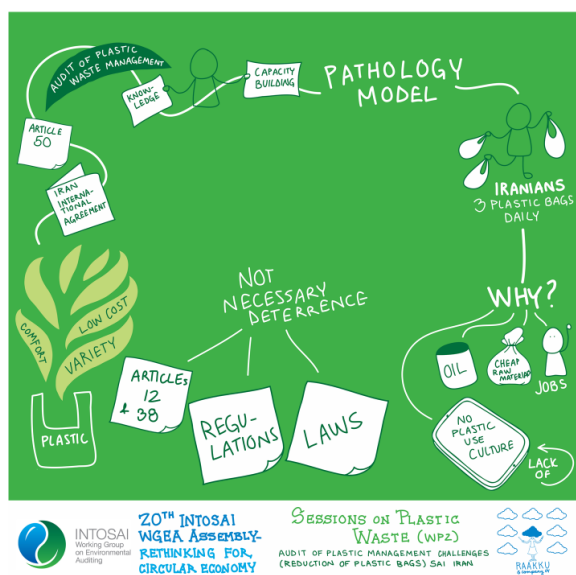
The paper illustrates the performance of the Egyptian Environmental Affairs Agency related to plastic waste management and recycling and gives recommendations about the issue. Among other things, SAI Egypt recommended strengthening plastic waste legislation to encourage recycling. Government has announced a ban on plastic bags and disposable plastic tableware and issued the first national waste management law.

*SAI Finland: Actions taken to manage the plastic waste problem in Finland – Fragmentation, Overlap, Duplication and GAP (FODG) Analysis (Ms Tiina Väänänen)*

Paper illustrates the efforts by SAI Finland in analyzing the actions taken by the government to reduce the problems of plastic waste using FODG Analysis method, developed by U.S. GAO and TCU Brazil. The analysis identified several inefficiencies and it proposed that plastic processes need more support in order to tackle the problems caused by the plastic waste in an efficient manner. The measures themselves are enough, yet several coordination problems exist.

*SAI Iran: Audit of Plastic Waste Management Challenges (Reduction of Plastic Bags)*

The paper illustrates the pathology model – which addresses anything that interferes with the system in achieving its goal, or hinders the achievement of the goal – adopted in the audit of plastic waste management. SAI Iran concluded that the most important plastic waste management challenges were posed by the easy and cost-effective production of plastic bags, lack of macro-level policy, incoherent and ambiguous legal framework and lack of proper plastic waste management culture.



#### *SAI Iraq: FBSA's Role in Auditing the Plastic Waste Management State Policy (Mr Abdullah S. Jumaah)*

The paper informs about work done by FBSA on the government policy on waste management which includes waste collection, waste transfer, removal and dumping, and erection of transformers, sorting stations and landfills for safe disposal. Auditors concluded that municipal waste management is deteriorating due to poor application of environmental requirements, lack of proper waste separation planning, insufficient addressing of violations and environmental awareness campaigns.

#### *SAI North Macedonia: Plastic Waste Treatment and Processing (Ms Rosica S. Hristovska)*

The paper introduces SAI North Macedonia's audit investigating the reasons for low recycling rate of plastic waste in the country based on waste hierarchy, product life-cycle assessment and sustainable development principles. Among numerous findings, lack of annual national goals and modest governmental efforts stand out against the background of international export of recycled plastics instead of reusing them in the country.

#### *SAI Poland: Actions to reduce plastic waste and its effective management in Poland (Mr Wojciech Dudek)*

SAI Poland has examined how the Polish state deals with plastic waste management and its reduction. The main conclusion of the audit stated that activities of responsible governmental entities had been insufficient and little hope for a quick implementation of the circular economy model was seen. SAI Poland also pointed to various plastic data availability and inconsistency issues during the audit.



#### U.S. GAO: Plastic Waste – Audit Case (Mr Alfredo Gomez)

GAO in its paper illustrates its review of U.S. federal efforts to advance recycling. GAO detected the following cross-cutting challenges: contamination, low collection and limited market demand for recyclables, low profitability of recycling programs and limited information on recycling. Various recommendations prepared by GAO address how to stimulate the development of markets for recyclables.

### 13 UTC: SESSION ON CLIMATE FINANCE (WORK PACKAGE 3 LED BY U.S. GAO)

#### Project vision and background

Ms Marissa Dondoe from the U.S. GAO gave an overview on the WP3 vision as well as a background on climate finance. WP3 focuses in particular on **SDG target 13a and its indicator**, which is the amount of mobilized toward the 1-billion-dollar annual commitment. Climate finance is one of main tools to help recipient countries reduce emissions and prepare for impacts of climate change. The primary goal of WP3 is to meet the INTOSAI motto “Mutual experience benefits all”. The Work Package provides two tools: 1. **alternative indicators or criteria** used in designing climate finance audit and 2. a **roadmap strategy** for designing a series of audits that allows countries to get a broad look into climate finance in their country.

One of the main agreements on climate finance is the **Paris Agreement**, under which developed countries agreed to jointly mobilize \$100 billion of funding annually beyond what would have been provided otherwise. The broadest interpretation of climate finance refers to the flow of funding to support activities that reduce greenhouse gas emissions or help societies adapt to the impacts of climate change. The Paris Agreement gave flexibility to the definition of climate finance.

Climate funding flows through a variety of **different mechanisms** - bilaterally (loans, grants, assistance) or multilaterally (through a third-party organization such as the UN). The key takeaway is that there are a variety of stakeholders and variety of financial flows involved with climate finance.

### Reflections of the global climate finance trends and negotiations (Mr Ismo Ulvila, European Commission)

Climate finance is rather **fragmented** and has been addressed in different negotiation streams. The latest progress report on \$100 billion climate finance goal by OECD shows that the **annual target** is almost achieved. However, as a challenge to implementing climate finance, there is always **a lag** between reports and actual rates - in 2020, most donors report data from 2018. In the European Union the lag is only one year, and by 2022 there will be clear picture whether target has been met.

Mr Ulvila pointed out that the **Paris Agreement** entails scales that are not yet fully recognized due to significant shifts in financial landscape and flows - implementation is going to take trillions whereas climate finance is currently counted in billions. The amount of **public climate finance** mobilized is important because it will help facilitate the necessary major private investments and encourage all parties within the Paris Agreement to put in place different legislation crucial for climate investments. The EU has gradually been tightening **legislation** to signal its climate ambitions to private sector stakeholders. Furthermore, various **platforms** have emerged in recent years (eg. coalition of finance ministers, the platform for sustainable finance) which do not replace the formal negotiation track but complement the need to shift finance flows in the spirit of article 2.1c.

An enhanced operational **transparency network** has been agreed under the Paris Agreement – all parties should put in place better and comprehensive reporting mechanisms on emissions, but also other actions such as the amount of climate finance received. Hopefully the transparency aspect will also be more finetuned in the future. One of the prevailing challenges this year is to improve **data and its granularity** in terms of public and private finance. Private finance, however, entails business confidentiality issues. This year, the Standing Committee on Finance will have a look on the **definition** for climate finance. However, Mr Ulvila expressed concerns on whether a political breakthrough will be achieved, given that there already is a working methodology and there are several elements this definition would entail.

### Recommended reports:

[UN Secretary General report](#) on meeting the \$100 billion climate finance goal

Standing Committee on Finance [Biennial Assessment of Climate Finance Flows](#). Takes stock every two years how much the climate finance flows have been increasing and how funds have been allocated. The committee is welcoming observers from public entities working in climate finance.

### Summary on the WP3 survey results

Ms Dondoe gave a brief summary of the results on WP3-related questions included in the WGEA members' input survey conducted in 2020.

In case of **donor countries**, there is generally no agreed upon definition of climate finance. ½ of SAIs reported that their country has objectives associated with climate finance contributions and most donor

countries report on these. While many SAIs have conducted audits related to climate finance, few are of overall contributions or financial flows rather than individual projects of programs.

As for **recipient countries**, 8/24 SAIs reported that their country has a formal definition of climate finance and about a third also objectives associated with climate finance received. Almost all countries report on projects or programs funded through climate finance donations. While many SAIs have conducted audits related to climate finance, few audits link projects or programs to strategic planning.

Both donor and recipient goals have possibility to participate in **follow-up**. The current **indicator** SDG Target 13a has challenges: classified as a Tier 2 indicator, there is no established **methodology and data** is not regularly produced, making tracking a challenge for auditors. Secondly, no agreed upon definition of climate finance. Thirdly, while the indicator measures a collective commitment, many countries do not have specific **objectives**, making it difficult for individual countries and SAIs to measure progress.

Many SAIs are using alternative criteria. SAIs also have a role in internal control and oversight. Number of audits in this area for example on specific financial flows. A SAI could examine whether financial flows make real progress toward country's goals? Individual elements and audit questions could be integrated to get a clear overview of situation in the country.

### SAI case studies

#### *SAI Finland: Ongoing performance audit "Finland's International Climate Finance" (Mr Pekka Salminen)*

SAI Finland is conducting a performance audit on Finland's climate finance to developing countries provided through the foreign development assistance budget. The audit examines whether the management system provides adequate conditions for effective and efficient climate finance. It is for example being reviewed whether the Ministry of Foreign Affairs' leadership, resources, planning and monitoring processes support good climate finance and how statistical data management systems are used in climate finance reporting. It is also aimed to detect what kind of conclusion can be made about the effectiveness of climate finance base on the available information (result-oriented part). As the outcomes of climate finance are the result of thousands of individual programs and work of many organisations, it is impossible to evaluate the results of all them – only a small sample is reviewed by the auditors.

Mr Salminen also presented the main sources of audit criteria and some preliminary views and observations observed thus far in the audit.

#### *European Court of Auditors on climate finance (Mr Ramona Bortnowschi and Ms Joanna Kokot)*

The presentation covered ECA's extensive work on climate finance:

- [2013 special report on climate finance in the context of financial aid](#) - management of climate related spending from the EU budget and the EDF as well as assessment of the coordination with EU member States in respect of climate finance for developing countries;
- [Report on the performance of EU budget – Status at the end of 2019](#) which addressed key spending areas concerning climate finance especially in terms of cost-effectiveness and impact in the implementation of Common Agricultural Policy;
- An ongoing project regarding sustainable finance, which reviews the 2018 Action Plan on Sustainable Finance and the European Funds for Strategic Investments for climate - whether there is mobilization of/leveraging private sustainable finance for climate action.



- ECA's 2020 review on tracking climate spending in EU budget identified that the EU target on climate action spending has increased to 37% and currently one in three euro spent should go towards climate spending. Methodology used to track climate spending, Rio markers, has lowered costs and enhanced easy application and use. Focus on climate spending has increased, but the conservative principle not applied and therefore spending on climate finance overestimated. Furthermore, negative impacts on climate were not accounted for.

Key challenges for reliable and relevant reporting on the climate-spending target: robust methodology, consistent application of methodology across all policy areas, offsetting of expenditure likely to speed up climate change.



### SAI Mexico: Expenditures on climate policy (Mr Agustín Caso Raphael)

In the presentation, Mexico's climate-related environmental financing, goals, policies and programs were introduced together with the climate change financing monitoring and reporting system. In the 2018 Public Account review, SAI Mexico carried out 22 budgetary programs performance audits in order to assess the strategies and policies focused on adaptation and mitigation of climate effects, with the following findings:

- Lack of a comprehensive and cross-cutting national policy on climate change focusing on coordination and cooperation between different levels of government
- An articulated system that would allow the monitoring and evaluation of the policy is still developed
- In terms of mitigation, the application of policies and actions aimed at reducing emissions do not seem to have favorable results since correlation between what has been spent on climate finance and carbon dioxide emissions

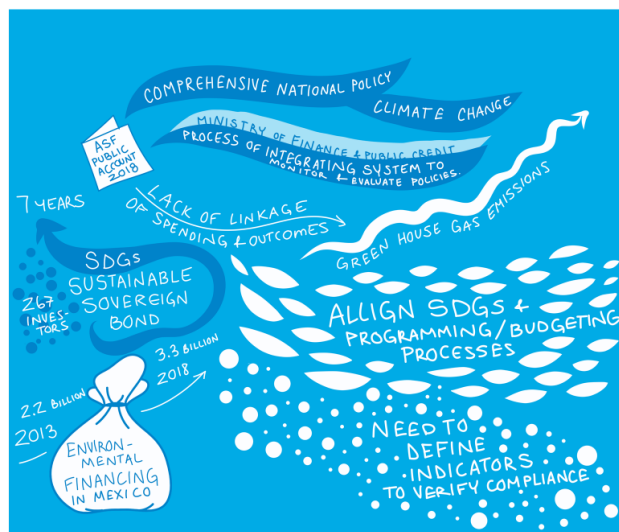
SAI Mexico has also audited the implementation of the 2030 Agenda, observing among other things that indicators to verify with target SDG 13 related to the adoption of urgent measures to combat climate change and its effects the Mexican government have not been defined.





20<sup>TH</sup> INTOSAI  
WGEA Assembly  
RETHINKING FOR  
CIRCULAR ECONOMY

SESSIONS ON CLIMATE  
FINANCE (WP3)  
ADDRESS BY MR. ISMO ULVILA



20<sup>TH</sup> INTOSAI  
WGEA Assembly  
RETHINKING FOR  
CIRCULAR ECONOMY

SESSIONS ON CLIMATE  
FINANCE (WP3)  
AUDIT CASE STUDIES - SAI MEXICO



## 17 UTC: PANEL DISCUSSION ON SUSTAINABLE DEVELOPMENT GOALS

The panel discussion was moderated by Mr David Le Blanc from UN DESA. Representatives of all three WPs covered during the meeting day attended: Mr Manish Kumar (WP2 on plastic waste, SAI India), Mr Mark Gaffigan (WP3 on climate finance, GAO), Mr Normas Andi Ahmad (WP4 on sustainable transport, SAI Indonesia).

### How can SAIs use the linkages between the WGEA Work Package (WP) topics and SDGs in the different stages of audit processes?

- WP4: Identification of interlinkages will help defining the scope of audits and designing the audit criteria. As sustainable transport is a complex cross-cutting issue, performing an audit on all aspects would be very challenging. Therefore, it is important to define the focus of the audit carefully.
- WP3: SDGs are cross-cutting and involve multiple agencies at various levels of administration and in the private sector. Thus, collaboration of various actors belongs to important criteria.
- WP2: SDG12 is a different than other SDGs. It is difficult to judge whether consumption and production are sustainable. Their impacts on other SDGs must be taken into account. It is difficult to decide the scope of an audit so that it would not become too wide. Therefore, it is advisable to select a particular focus area, for example health, and assess sustainability in that context.

### What advice could be given to SAIs for auditing each WP topic?

- WP2: As the sustainability challenges are different in various countries, it is necessary to first collect relevant data as the basis for deciding where to focus, and then select the area(s) in which recommendations to stakeholders are needed. The sustainability issues are context-specific and therefore also the policy recommendations and interventions can vary by country.

- WP4: One should take into account the mandate of the SAI, and then decide which part of the issue would be explored. By concentrating on one piece at a time, one can go deeper and give more relevant recommendations. It is also useful to exchange experiences and knowledge between SAIs.
- WP3: Mutual knowledge-sharing is very important for learning how to tackle complex issues. One of the aims of this (WGEA) collaboration is to make auditing easier for SAIs, for example, to design criteria and indicators and to proceed piece-by-piece towards a comprehensive view on an issue.

#### Would it be preferable to base audits on SDGs or nationally adapted targets?

- In the USA, there have been conversations on the appropriateness of SDGs as audit criteria with both the administrative and the legislative branches of government. It is very appropriate for SAIs to target SDGs as part of their audit work, within their own mandates. In addition to their own countries, SAIs can help UN to follow-up and review progress in the goals.
- Mr Le Blanc confirmed that the UN has utilised SAIs' work on SDG audits in its SDG follow-up reviews.
- Indonesia has a Presidential Regulation on adopting SDGs, and they have been harmonised with the National Development Plan. The Regulation can be used as a basis for audit design and as a source of audit criteria. This way the SDGs can be audited in a national context.
- India has adopted SDG goals and targets and created own national indicators. Therefore, SDG targets are relevant to be mentioned in audits. The implementation of SDGs can be audited, based on the national indicators.

#### Should social SDGs be incorporated into environmental audit work?

- WP4: Sustainable transport is a cross-cutting issue and connected to several interlinked SDGs. It is therefore important to consider all aspects (economic, social and environmental) in audit recommendations, and not focus on one aspect only.
- WP2: Economic, social and environmental goals are interconnected, and all kinds of impacts should be considered in audits. Many stakeholders are particularly interested in social aspects.
- WP3: Because of the interlinkages, one cannot separate the three dimensions. For example, climate finance projects may have impacts on poverty, hunger, health, education, gender equality, etc. The cross-cutting nature of the issues should be recognised. The aim of the WP3 is to help auditing by providing good criteria, indicators and a road map for following financial flows, taking into account the interconnections.

#### Have SAIs used SDG goals and targets as audit criteria?

- In the USA, audits have not focused on national strategies on SDGs. However, SDG-related work has been done, e.g. on ocean acidification, and many other audit topics have had direct connections to SDGs.
- In India, an audit was conducted in which progress on SDG targets was reviewed. SDG targets can be used as indicators in audits.
- SAI Indonesia has conducted several audits with criteria based on SDGs and the national regulations related to SDGs, for example on river management (SDGs 6 and 15), renewable energy and gas network (SDG7), and others.

### Are there connections between these three WGEA Work Packages?

- WP3: There are many direct linkages, for example, sustainable cities and transport as a means of mitigating GHG emissions. Also, reducing and reusing plastic products would contribute to reducing emission and waste generation. There are needs and opportunities for collaboration in e.g. designing criteria and indicators.
- WP4: Climate finance can be used as a funding source for developing sustainable transport infrastructure (this has already been included in the guidance). Sustainable transport can be beneficial in reducing and recycling plastic waste by supporting the food supply chain and thus reducing the need for plastic packaging. Plastic waste could technically be used as transport fuel, but that is not economically sustainable. In addition, plastic roads could be constructed, and bus fares could be paid with plastic bottles.

WP2: Efficient use of resources is important for sustainable consumption and production and also for other goals, such as mitigation of climate change. Oil and plastic production is particularly relevant here.



**Thursday, 21 January**

## 8 UTC: THE GLOBAL SUSTAINABLE DEVELOPMENT REPORT (GSDR2019) AND SYSTEMIC THINKING; COVID-19 AND THE LINKAGES TO THE ENVIRONMENT

### The Global Sustainable Development Report (GSDR2019) and systemic thinking (Ms Eeva Furman, Finnish Environment Institute)

As side effects of scientific developments, we have rising inequalities, a growing loss of biodiversity, climate change and a growing amount of waste, which are causing **big challenges towards sustainability**. The Agenda 2030 compasses us with a political mandate towards a more sustainable future. However, we can see that not that much has happened, **only a couple of SDGs are on track** and most are alarmingly off track. Metanalysis of existing reports shows that interlinkages between goals are missing. Furthermore, in some cases enhancing one SDG causes hindrance to another one. It is a worrying fact that there is **little knowledge on interlinkages** and too much focus on individual targets.

The Global Sustainable Development Report identifies that there is the need to take a **systems approach**. This means paying attention to concrete systems that provide well-being in the society rather than individual SDGs. The system's approach includes **six areas of transformation**: human well-being and capabilities, sustainable and just economies, sustainable food systems and healthy nutrition, energy decarbonization with universal access, sustainable urban and peri-urban development and securing global environmental commons, which is the basis for all other systems in society. Furthermore, Ms Furman pointed out that both challenges as well as transformations are in the hands of **several actors**, which cause empowerment of transformation, but also friction. Some parties are gaining from current development and for them transformation proves risky (e.g. companies producing fossil fuels). The second challenge is working on a model where we coherently push forward a message to levers of governance, economy and finance, individual and collective action as well science and technology. Thirdly, often when interpreting and solving a single problem, it may lead to more problems and counter-act in solving the other. The world is very complex and flows during the last twenty years have grown and the world has become super-connected.

In the future, it is necessary for the Agenda2030 to become the basis for all planning, budgeting and decision-making. In some countries the process has started and in Finland concrete steps have been taken toward this.

### Covid-19 and the linkages to the environment (Dr Christian Kroll, Bertelsmann Stiftung)

The ongoing pandemic has raised the question whether the Covid-19 needs to be focused on more than the SDGs. Dr Kroll pointed out that **SDGs in fact do deal with** issues such as the ongoing **pandemic**, for example target 3D under SDG 3: good health and well-being aims to *Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks*. Consequently, having had **more focus** on the sub target could have mitigated the effects of the Covid-19 pandemic.



Another question often brought forth is that should we not scale back our **ambitions regarding SDGs**? Nonetheless, there are several reasons to stick with current ambitions, firstly sustainable development goals are based on objective necessities and are derived from science, secondly we shouldn't mix up technical and financial feasibility of achieving the SDGs on the one hand with political willingness to achieve the SDGs on the other. **Political willingness** is something where civil society still needs to implement pressure as SDGs aren't legally binding – SDGs need to become a factor at the ballot box when it comes to elections. Furthermore, the threat of populism is still very real. Interestingly, in a recent study Dr Kroll co-wrote, it was found that if a country makes progress on SDGs this correlates with decline in the popularity of populist parties. In the study it was counted that on average 2% of the electoral support goes down for populist parties towards every one percentage point increase on the SDG index.

One **positive impact from the pandemic** crisis is that many things that were previously thought impossible have become possible. For example, it was previously thought impossible to work from home or do things in a way that is ecologically friendly. Nonetheless, under the current circumstances these things are forced upon us and are therefore possible and happening. Therefore, there is now the possibility to draw the right lessons with regards to the future.

### Panel discussion with the keynote presenters

#### *How the pandemic affects the SDGs and the performance of SDGs?*

It can be clearly seen that due to the pandemic there has been a devastating impact in the social sphere as well as economically. There prevails a false impression of what things are in terms of improvements in ecological indicators and statistics, because improvements in the ecological sphere have been done artificial (e.g. lockdowns). Therefore, after the pandemic going back to what was normal before the pandemic and restarting the engine of economic activity with "old recipes" may lead to us being worse off in ecologic terms. Therefore, it is crucial to draw the right lesson going forward. Finishing on a positive note, Dr Kroll reminded that although the SDGs may seem out of reach right now, this was also the case with MDGs in 2000, few people really believe that extreme poverty would be halved in 15 years, however, this in fact did happen. The young generation really cares about sustainability issues more than any generation before them, which really gives faith for the future.

#### *What have been biggest impacts of the Covid-19 pandemic regarding INTOSAI WGEA's current work plan's three thematic areas, plastic waste, sustainable transport and climate finance?*

Ms Furman brought forth that there have probably been the least effects regarding plastic waste which is a problem especially in the oceans. In Finland practices especially regarding food and recycling have somewhat changed. Regarding the theme of transport, it is crucial not to only pay attention to electric cars, but also to systems solutions including roads and infrastructure and issues that motivate people to change their driving habits and create a sphere where there are different alternatives. In the theme of climate finance and funding on sustainable development, the current question is whether we are able to push forward. It is important to see climate finance and the pandemic as one entity, because the Covid-19 crisis is a sustainability crisis. Even though we have big challenges in organizing climate funding, there is a lot of movement at the moment going on with investors and insurance companies, because Covid-19 is raising a lot of risks. In terms of improvements in statistics or actions, the pandemic hasn't shown much effects yet with the reduction of plastic waste of ESG finance. It is important that there is acknowledgement that what happens at the other end of globe can really affect your life. Previously, experts have struggled to get this message of causality across to policymakers. The pandemic has convinced to invest in sustainability and hopefully political culture is currently changing in the world.

### *How can public auditors contribute to public willingness to achieve SDGs?*

A lot depends on governments themselves, in democracies the push from public auditors is strong and there is the possibility to look at budgeting and see it is built in a systemic way and on sustainability. Changes also come from a combination of public and private. The big money is on the private side, there is motivation for the private sector to make changes that are worth doing and for this we need a push and create motivation from the public sector. It is valuable to put SDGs on the agenda and in the center of auditing work. Politicians need all actors to “lend a hand” to get to targets by 2030. Looking at funding from government: follow-up on spillover effects, budgeting as a whole and going into practices in society. It is difficult to get into core questions so to have a strong impact you need evidence, which is where science comes in, this also highlights the value of as expert panels.

### *Can SDGs be achieved on time despite the pandemic?*

Sadly, if current projectors remain, the answers in “no”. This applies even to countries that are doing well, if the current trend continues there will be an effect especially on ecological indicators, consumption etc. Nonetheless, there is still a window of opportunity, perhaps we can surprise ourselves and overcome old barriers. Currently, we are at cross-roads, and the future depends on what path we will take after the pandemic.

It was also highlighted that the Covid crisis is a sustainability crisis. The Sustainable Development Report includes the challenge of addressing specific challenges of each country and community. The pandemic has taught us that what happens in one part of planet also influences the other side of planet. Therefore, countries need to aware of spillover effects and this will also stay with us. On a positive note, we now really see when talking about sustainable development that this means also talking about well-being. Sustainable development is the driver to protect our environmental parameters as well as health. Therefore, putting health and well-being at core and understanding that we are all in it together.

## 9:30 UTC: NEWS FROM THE RWGEAS

Regional Working Groups on Environmental Auditing had pre-recorded short videos for an enjoyable round-the-world-tour updating Assembly participants on recent activities in RWGEAs.

### AFROSAI WGEA

Mr Abbey Oweiziarerebo from SAI Nigeria provided the AFROSAI WGEA greetings. AFROSAI work has been challenged due to Covid-19 pandemic and restrictions. Despite that, the secretariat gave a presentation at the INTOSAI WGEA Steering Committee meeting in March 2020. In Oct 2020, a virtual assembly meeting of AFROSAI WGEA was held. The meeting was a success; it had a good number of participants, particularly from the English-speaking countries. Members have also taken part of training programs, for instance by iCED. This has helped to develop the capacity of the AFROSAI members. In March or April 2021, Secretariat is planning to present a new work plan for adoption at the RWGEA Steering Committee meeting. For instance, an audit on sanitation and water-related issues is planned, which aligns with the vision of the region to focus on these issues. There is still much to do, and the Secretariat hopes for more participation and commitment from members.



### ASOSAI WGEA

Mr Qin Boyong from SAI China provided the ASOSAI WGEA greetings. ASOSAI overcame the impact of the Covid-19 pandemic and has continued work in a stable and sustained manner. Currently, there are 33 members and 1 observer in ASOSAI WGEA. The ASOSAI seminar on environmental auditing and the ASOSAI WGEA meeting, planned originally to be held in June 2020 in Bhutan, were eventually held virtually in September 2020. The Secretariat has also prepared and approved the 2020-2022 Work Plan and established and organised the evaluation of the Green Vision Award, which aims to give special recognition to member SAIs who have made outstanding contribution to environmental protection and/or ecological conservation of their respective countries or regions. Also, cooperative audits and research projects on sustainable transport, climate change, and the water resources management in the Mekong River basin in ASEAN region are planned.

### COMTEMA

SAI Brazil greeted with a video showing the recent accomplishments and future plans of COMTEMA. In order to consolidate COMTEMA's role as a regional leader in environmental audits, a Strategic Plan 2020-2026 was collectively developed, allowing better assessment of potential and results. The main lines of action include conducting coordinated audits, establishing institutional alliances, designing a communication strategy and offering capacity building actions. In the last two years, COMTEMA's main priority has been a coordinated audit on protected areas. This was the second edition of the coordinated audit, and it aimed at assessing the level of implementation and management of 2,415 protected areas in 17 countries Latin America, the Caribbean and the Iberian Peninsula. The audit considered the SDGs 14 and 15 (life below water and on land), and the Aichi Biodiversity target 11 (Protected Areas and identification of Key Biodiversity Areas). The audit used the INDIMAPA Protected Areas Management and Implementation Index, which showed that in general, the level of protected areas implementation and management improved between 2014-2019. The Audit also used DFOG (Duplication, Fragmentation, Overlap and Gaps) analysis, which enabled identifying blind spots in policies related to policies for protected areas. The findings consolidation workshop was held online due to the COVID-19 pandemic, showing that COMTEMA was able to adapt to the new conditions and overcome challenges. The operational planning of COMTEMA will be developed in 2021, the guidance for coordinated audits will be available soon, and the plan is to increase the number of coordinated audits under the supervision of COMTEMA.

### EUROSAI WGEA

Mr Marian Banas, the President of SAI Poland and Chair of EUROSAI WGEA congratulated the hosts of the Assembly and noted that SAI Poland had taken over the EWGEA chairmanship in June 2020. Mrs Malgorzata Ochorok-Jedynak and Mr Wojciech Dudek from the EWGEA Secretariat continued and mentioned that despite the Covid-19 pandemic, all tasks were accomplished. The chairmanship was successfully handed over by SAI Estonia, the 2020 Spring Session (dedicated to sustainable energy) and the Annual Meeting (related to air pollution and urban traffic) were held online. Online format allowed all interested parties to attend, but interaction and in-person discussions were missed. Currently, 12 members are conducting an audit on plastic waste; the joint report will be presented in the 3rd quarter of 2021. The EUROSAI WGEA is also focusing on drafting a position paper on key risks and SAI unique selling points for environmental audit, led by SAI UK. The paper is planned to be presented in March 2021. EUROSAI WGEA is prepared to continue working online if the situation requires but is hoping to return back to traditional meetings during 2021.

### PASAI RWGEA

Mr Jonathan Keate from SAI New Zealand provided the update on the activities of PASAI regional WGEA. Due to the geographic isolation of the region, it has been protected from the worst effects of the Covid-19 pandemic. Face-to-face meetings have not been possible but otherwise operations have continued more or less normally. Based on the survey done in relation to the most recent meeting in 2018, there is a strong appetite among the members for further environmental audits, and for training. As the first step, the Secretariat has encouraged the members to participate in the MOOCs offered by the INTOSAI WGEA and SAI Estonia. The Samoa Audit office took the opportunity and did the MOOC as a group learning experience. There is ongoing activity in SAI New Zealand and Australia at national level, and also at some on water and waste. The RWGEA meeting was planned to be held in May 2020 but was postponed due to the pandemic. The focus was meant to be on training, particularly in the areas of plastic waste and climate action. The event is now planned to be held in 2021 as a face-to-face event, or as a series of online training opportunities. Last, a [blog post by PASAI](#) was issued providing public auditors with a brief history of environmental audit in PASAI and encourages future environmental audit work.

## 10 UTC: SESSION ON EXPERIENCE SHARING AND CAPACITY BUILDING (WP 6 COORDINATED BY THE SECRETARIAT)

### Progress report, 10th Survey and Annual Audit Collection (Secretariat)

Ms Kaire Kesküla from the INTOSAI WGEA Secretariat introduced the general progress of WP6 which is a combination of work streams. She focused more in-depth on the Annual Audit Collection and the 10th Survey on Environmental Auditing, projects led by the Secretariat.

*Annual Audit Collection* was conducted in summer 2020, information about close to 350 audits from 50 SAIs was received and the reports have been added to the [virtual audit database](#) on the WGEA website. Audit reports can be added to the database also on a running basis. Next Audit Collection will be carried out again in 2021.

*The 10th Survey on Environmental Auditing* is on its way, prepared by the Secretariat. The Survey was first introduced in 1993, after which it has been conducted in every three years. Its purpose is to track the status and latest developments of the environmental auditing practice across INTOSAI members. The report is circulated among all INTOSAI members and provides also a valuable input to WGEA Work Plan discussions. The Secretariat will reach out to the entire INTOSAI community with the 10th Survey in Q1 2021.

This time, the survey will be web-based and in English only. The responses will be collected during the second quarter of 2021, and the results will be analyzed and processed into a report during the remaining of 2021. The final report of the 10<sup>th</sup> Survey is planned to be ready in Q1 of 2022.

### International Centre for Environment Audit and Sustainable Development (iCED, SAI India)

Mr Pushkar Kumar talked about the International Training Center of iCED in Jaipur which has been conducting environmental audit trainings since 2013. The pandemic has affected the work a lot as face-to-face meetings have been cancelled. Yet, iCED has been able to provide several virtual online trainings. The interest of SAIs towards trainings has increased in 2020 because of the opportunity to participate the trainings online. Eight SAIs in total have contributed several trainers during the last eight international training programmes.

Besides the International Training Programme on Environmental Auditing held in 2020, a webinar on Climate Change and its implications for Sustainable Development was held in September 2020. The webinar

attracted 82 participants from 44 SAIs. The feedback from the participants was very positive and they felt that they have really benefitted from the programme.

An upcoming event will be the International Workshop on “Biodiversity” planned for February and March 2021.

### Update of Massive Open Online Courses (MOOCs) on environmental auditing (SAI Estonia)

Ms Tuuli Rasso talked about two environmental audit MOOCs planned to be updated by SAI Estonia:

- 1) [Introduction to Environmental Auditing in the Public Sector](#)
- 2) [Auditing Sustainability Impacts of Infrastructure](#) (previously ‘Auditing Environmental Impacts of Infrastructure’)

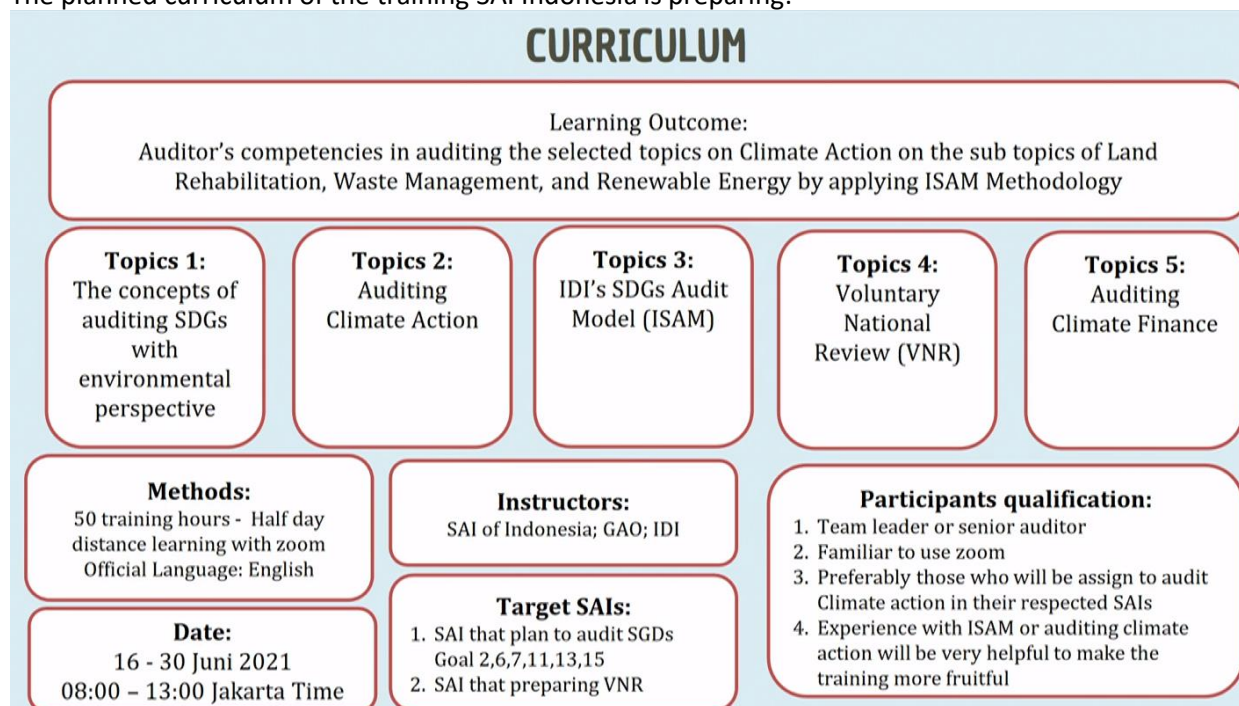
SAI Estonia is updating these two MOOCs developed and conducted by SAI Estonia in cooperation with Tartu University. So far, there have been participants from more than 100 SAIs and both courses have been held four times since 2015. Participants have given feedback that more experiences from different SAIs could be included. Also, translating the MOOCs to other languages could be considered if any SAI is committed to do so; SAI Estonia itself does not have resources to translate and facilitate the courses in other languages.

The updated courses would be finalized during 2021 and held in Q1 2022 (‘Introduction to Environmental Auditing in the Public Sector’) and in Q3 (‘Auditing Sustainability Impacts of Infrastructure’).

### Training on Sustainable Development Goals with a focus on Climate Action (SAI Indonesia)

Ms Ida Sundari talked about the progress of developing a training programme on climate action for auditors which is an interlinked topic with connections to several other SDGs. The training is planned to be launched in the second half of 2021.

The planned curriculum of the training SAI Indonesia is preparing:



### Summarizing the training activities under WP6

The audience was asked some questions via Slido about their training experiences and preferences. The input of will be considered in planning the upcoming work of INTOSAI WGEA.

*Q1 Have you been attending virtual training courses related to your work in the past year?*

- Yes 90%
- No 10%

*Q2 How effective did you find the virtual training when compared to face-to-face one?*

- Less effective 50%
- More or less the same 46%
- More effective 4%

*Q3 Do you generally prefer online or face-to-face training?*

- Face-to-Face 50%
- Combination 46%
- Online 4%

*Q4 What could the INTOSAI WGEA do to support your or your SAI's training needs?*

Keywords: send expertise for training support, training material support; regularly ask about training requirements; shorter online training sessions 2-3 times a year; provide technical support; studies and tools; experts tips monthly; material sharing; knowledge sharing on issues that cross-cut to all SAIs; pop-up short trainings, e.g on covid19 and environmental auditing; providing funds; providing updated materials; share all the training material so that we can adapt them in our local needs; research groups; sharing experiences, experts; short training on governance issues; short courses with direct participation and hands on exercises; pool of talents; practical support on environmental audits mixing online training with technical workshops with experts; short courses on environmental substance matters; training packages at the website.

### Citizen Participatory Audit and environmental auditing (SAI Philippines)

Ms Aida Maria Talavera presented the CPA approach which is a mechanism for sharing of aspirations, goals, and objectives between the SAI and civil society. SAI Philippines organizes annual CPA dialogues where auditors come face to face with representatives of civil society to understand each other better, to find common goals and to get feedback from the society to identify issues SAI Philippines can address.

The main output of the project will be a document introducing experiences of the CPA in the context of environmental auditing. The final document is planned to be ready by the end of 2021.

At this stage, the project is proceeding according to the plan. The table of contents and teamwork plan have already been prepared, and the data has been gathered for further usage. The drafting preparations are still ongoing.

## 11:00 UTC: INTERACTIVE SESSION ON THE WGEA PAST AND FUTURE (WP1 LED BY SECRETARIAT)

### Progress report & planned activities

Dr Vivi Niemenmaa of the INTOSAI WGEA Secretariat presented the [Tree of Publications 1998-2019](#), a visual prepared by the Secretariat in consultation with the Steering Committee that takes stock of and organizes all WGEA publications – more than 50 in total – produced throughout the years. The infographic is designed in a manner that helps easily detect the different types of documents as well as the major thematic areas covered. Vivi Niemenmaa informed that as a next step in addressing past WGEA work, a more thorough [analysis of the content of the products](#) would be undertaken to see which topics and documents could be archived, which should be updated and which still have relevance in the present day.

Regarding the future work of INTOSAI WGEA, Vivi Niemenmaa noted that discussions with the [key international stakeholders](#) are planned to get input on which topics WGEA could focus on in the future to remain relevant. The Secretariat has already held interviews with UNFCCC and UNEP in the framework of the wider stakeholder scanning for the new INTOSAI Strategic Plan. WGEA members have been surveyed about the topics and types of products they would recommend for INTOSAI WGEA during the Members' Input Survey conducted in 2020.

### Interactive session on the WGEA future

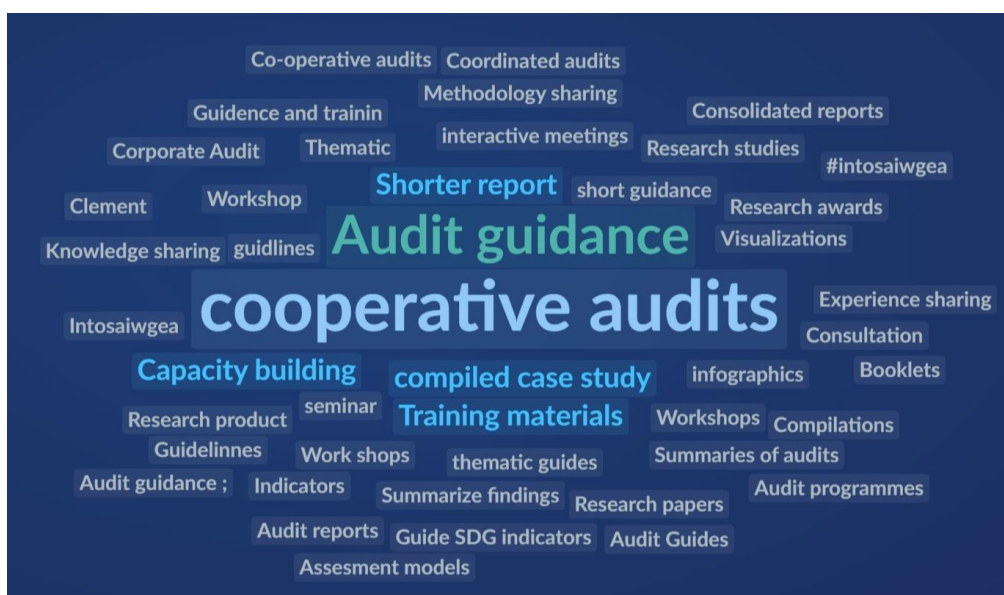
All Assembly participants were divided into small groups to discuss future work of INTOSAI WGEA based on questions related to the SDGs to be focused on as well as the format(s) of WGEA products that best serve the needs of the members. After group discussions, the same questions were asked through Slido, with the following results:

*On which SDGs should INTOSAI WGEA concentrate its future work? TOP 5:*

- Climate action 56%
- Responsible consumption and production 35%
- Good health and well-being 29%
- Sustainable cities and communities 25%
- Clean water and sanitation 21%

*What products should INTOSAI WGEA produce in the future?*





*In the future, how should we gather for Assemblies during the three-year Work Plan period (e.g. 2023-2025)?*

- 1 face-to-face meeting + 1 virtual meeting 87%
- Only face-to-face meetings 13%
- Only virtual meetings 0%

The responses would be considered when planning for the next INTOSAI WGEA work period.

## 11:45 UTC: SESSION ON POLICY COHERENCE AND MULTI-STAKEHOLDER APPROACH IN THE CONTEXT OF SDGS (WP 5 LED BY SAI CANADA AND SECRETARIAT)

Work Package 5 (WP5), led by the Secretariat and SAI Canada, concentrates on the audit of the SDGs from an environmental perspective as well as the assessment of policy coherence, and is also set to sum up the work done under Packages 2-4. Kimberley Leach from the SAI of Canada chaired the session.

### Progress report and introduction to policy coherence

Kimberley Leach introduced the aims and set-up of WP5. She recalled the work done in INTOSAI on SDG implementation preparedness audits, coordinated by IDI, resulting in key messages presented to the 2019 UN High-Level Political Forum (HLPF). Three **key barriers** had been brought out at the HLPF: data, linking SDGs to budgets, and policy coherence, vital for achieving the SDGs. Kimberley Leach noted that inspired by this, the WP5 aims to bring together best practices and talk about how SAIs can contribute towards improving **policy coherence**, as well as the **multi-stakeholder approach**, in the context of the environmental SDGs. Results of WPs 2-4 would also be engaged in this broader conceptual and methodological work, and **practical tools and examples** would be developed to support the SAIs.



Kimberley Leach also briefly talked about the results of the WGEA members' input survey wherein 39 SAIs provided responses on WP5-related enquiries. 18 SAIs reported having done or planning work on the SDGs and policy coherence, and these experiences would serve as a good practical input to further WP5 work.

Vivi Niemenmaa of the WGEA Secretariat informed that [Seminar Summaries on Policy Coherence](#) had been published, the first WGEA product of this type, based on topical sessions held during the European Evaluators Network Forum (November 2020) in collaboration with the SAI Finland and several SAIs (Brazil, Canada, Finland, UK) as well as UN DESA, OECD and several research institutes.

### SAI case studies

Five SAIs in total presented their work related to policy coherence and the SDGs. All the materials and presentations may be found in the [wgea.org](http://wgea.org) website for further observation.

*NAO UK: How the UK government is organised to deliver its long-term environment goals: lessons for policy coherence (Ms Katy Losse)*

Policy coherence appeared as an important factor in the review conducted by NAO in 2020. Key findings in NAO's report in this field were 1. Lack of clarity of objectives and delivery plans across all environmental goals; 2. Room for improvement in managing links between different environmental policy issues and weaknesses in coordination across the government. At the evidence session on the report held in Parliament, the Treasury had been present to discuss the achievement of environmental objectives together with the Environmental Department, and a special cross-government environmental board had been announced. NAO's [report on net-zero](#) as well as the ongoing study on environmental tax measures wherein policy coherence related aspects had appeared relevant.

*SAI Canada: Policy Coherence and Integration for SDG Targets Audit methodology progress (Ms Elsa Da Costa)*

SAI Canada examined the implementation of the SDGs, focusing among other aspects also on policy coherence. In the audit, specific targets (1.2, 5.5 and 8.6) were addressed, making it easier to tackle policy coherence issues due to a manageable scope, better understanding of interlinkages, stakeholders, trade-offs, resources, and target groups of policies. Coherence of actions as well as integration for SDGs was analyzed within six SDG implementation risk areas detected by the audit team: leadership and engagement, legal institutions and frameworks, resources, actions, data, monitoring and reporting.

An interesting word-cloud prepared with the help of participants during SAI Canada's presentation:



*SAI Portugal: Policy Coherence in Combating Desertification (Mr Julio Ferreira)*

In the audit of the implementation of the national desertification action plan, policy coherence had also emerged during the process. Desertification is connected to biodiversity loss and climate change, territorial planning, agriculture and forestry, regional development and dependent therefore on all respective policies. Due to weak coherence and consistence between all these, effect on combating desertification appeared low. Remarks were made on funding which did not enable to differentiate and clearly identify the costs and effects of the projects, specifically, and need for cooperation with Spain with similar challenges.

*SAI Indonesia: Improving the Policy Coherence for Renewable Energy Development through the Audit on Renewable Energy Contribution (Mr Erwansyah Nasrul Fuad)*

The audit addressed the renewable energy improvement programme which aims to create a good investing climate. With many government and private entities as well as the different levels of government involved and a complex financing scheme applied, horizontal and vertical coherence are vital to achieve the objectives. Audit detected various inconsistencies – e.g. barriers to geothermal and hydro energy, high tariffs on importing necessary equipment – calling for proactive horizontal coordination between ministries and agencies.

*SAI Finland: Observations on Phenomenon-Based Budgeting – a review conducted by NAOF (Ms Tuula Varis)*

SAI Finland examined framework conditions for integrating climate objectives into the central government budgetary process. A shared national understanding is yet to develop, with ministries having different perceptions on whether a descriptive ex-post or prescriptive active approach should be taken, or whether to focus on additional or statutory appropriations. High-level commitment, dialogue between Government and Parliament as well as concrete targets ensure the long-term success; guidelines, tools, enhanced monitoring, and a multilateral process would facilitate the cross-sectoral budgeting exercise.

## 13:30 UTC: SESSION ON EFFECTIVE COMMUNICATION AND STAKEHOLDER RELATIONS (WP 7 LED BY THE SECRETARIAT)

### Multi-stakeholder engagement in the implementation of Agenda 2030 – Innovations from Finland (Ms Marja Inanen, Prime Minister's Office of Finland)

Ms Inanen talked about how Finland engages the whole-of-society in the implementation of Agenda 2030. Agenda 2030 is included in the Finnish Government's annual planning cycle, reporting and budgeting. Prime Minister's Office has the main responsibility in this, and Parliament receives reports annually (both substantial and budget). To the UN, voluntary national reviews are presented.

Societal approach has been developing in Finland for the past 30 years, steered by the **National Commission on Sustainable Development** led by the Prime Minister and composed of representatives of all ministries, the Parliament, business and labor organizations, academia, church, cities, youth organizations. The Commission is consulted in planning preparations as well as monitors the implementation of the 2030 Agenda. Ms Inanen elaborated on two innovations made within the Commission:

1. engaging the whole-of-society via a **participation tool**. 8 shared goals have been stated to interpret what sustainable development means for Finland, and organizations can think what new they can do within one or several of them and how to measure their actions – these are stated as operational commitments published and followed up on. Within the business sector, this has spurred even sectoral commitments happening, e.g. the reduction of plastic bags. Voluntary green deal commitments have been made between the state and industry instead of legal regulations. For citizens, **lifestyle commitment tool** has been developed via which people can test the environmental footprint of their actions and plan for changes.

2. **participation of whole-of-society in monitoring 2030 Agenda**. In addition to the official statistics and monitoring, every citizen and organization can provide their opinion on the state of sustainable development in Finland. The Citizen's Panel assesses the progress with sustainable development and their opinion is included in the governmental report to the Parliament.

### Progress report (Secretariat)

Ms Tiina Väänänen presented the progress and noted that the Covid19 has affected the WP7 by slightly altering the focus of the work related to communications and stakeholder relations.

**Greenlines**, published and edited by GAO, has been published three times after the previous INTOSAI WGEA Assembly Meeting held in Bangkok in August 2019. The latest issues (January 2021, July 2020, December 2019) can be found and accessed on [wgea.org](http://wgea.org) website. INTOSAI WGEA members are encouraged to reach out either directly to GAO or INTOSAI WGEA Secretariat for news and article ideas.

The newest addition to the INTOSAI WGEA **social media** palette is the LinkedIn page. At this point the page has 153 followers; all members are encouraged to follow to page. The LinkedIn account will provide more formal information and longer posts compared to Twitter account. In Twitter, @WGEASecre account has currently 551 followers. Twitter is used for rapid and more relaxed communications among INTOSAI WGEA members and its stakeholders. Social media accounts can be used to promote RWGEA and SAI level work related to environmental auditing and SAIs are encouraged to reach out to the Secretariat and ask for promotion on social media accounts.

During the pandemic, the focus has been on development of the [website www.wgea.org](http://www.wgea.org). The audit database and its technical features have been updated in 2020. All SAIs should visit the database and check whether it provides up-to-date information on the environmental audits of their SAI. Search function has been added to the website to facilitate finding information on the website.

The website is a great way to promote WGEA related work besides the social media accounts. For instance, especially the training opportunities have been promoted on the website actively. If SAIs have information they would like to share with a wider community, a piece of news can be suggested to the Secretariat.

Some **new communication products** are added to WGEA communication in 2021. First, Seminar Summaries which aim to give short, ad hoc summaries on topical issues; they are also supporting INTOSAI WGEA Work Plan. The Seminar Summaries will be based on public seminars and INTOSAI WGEA Secretariat is responsible for coordinating them. The first summary "[Policy coherence and sustainability transition – inspiration for auditors and evaluators](#)" was published in January 2021.

Another planned new communication product is the Blog Series which will be published on the website. Blog posts focus will be on external stakeholders, and the first post is planned to be published in February 2021 by UN DESA.

### Stakeholder relations

The Secretariat has had strategic discussions with UNEP and UNFCCC in frames of strategic discussions for INTOSAI's new strategy. These discussions have built a stronger connection with both stakeholders and cooperation is being further developed. External stakeholders and experts have been actively invited to participate and give keynote speeches to INTOSAI WGEA's Steering Committee as well as Assembly meetings. We hope that we can provide inspiration to our stakeholders' work, too. In 2020, INTOSAI WGEA gained an observer status in INTOSAI CBC.

### Plans for 2022

The main challenge for 2022 is publishing the INTOSAI WGEA products the best way possible to gain attention they deserve. The Assembly audience was asked '*How INTOSAI WGEA should communicate its products to a wider audience in 2022?*' and the following answers came through Slido app:

Fact sheets; frequent online seminars & training courses; 2-pager summarizing guidances; Facebook; face-to-face meeting; webinars (3); INTOSAI WGEA Ambassadors; press conferences; social media (2); Instagram (3); strategic plan for communication: what, when, to whom, why; YouTube videos (2); social media (3); more ppt slide; short videos (2); audio/video podcast (3); through SAI offices; TIKTOK; Short introducing videos; placemat formats; infographics; mail list to strategic partners

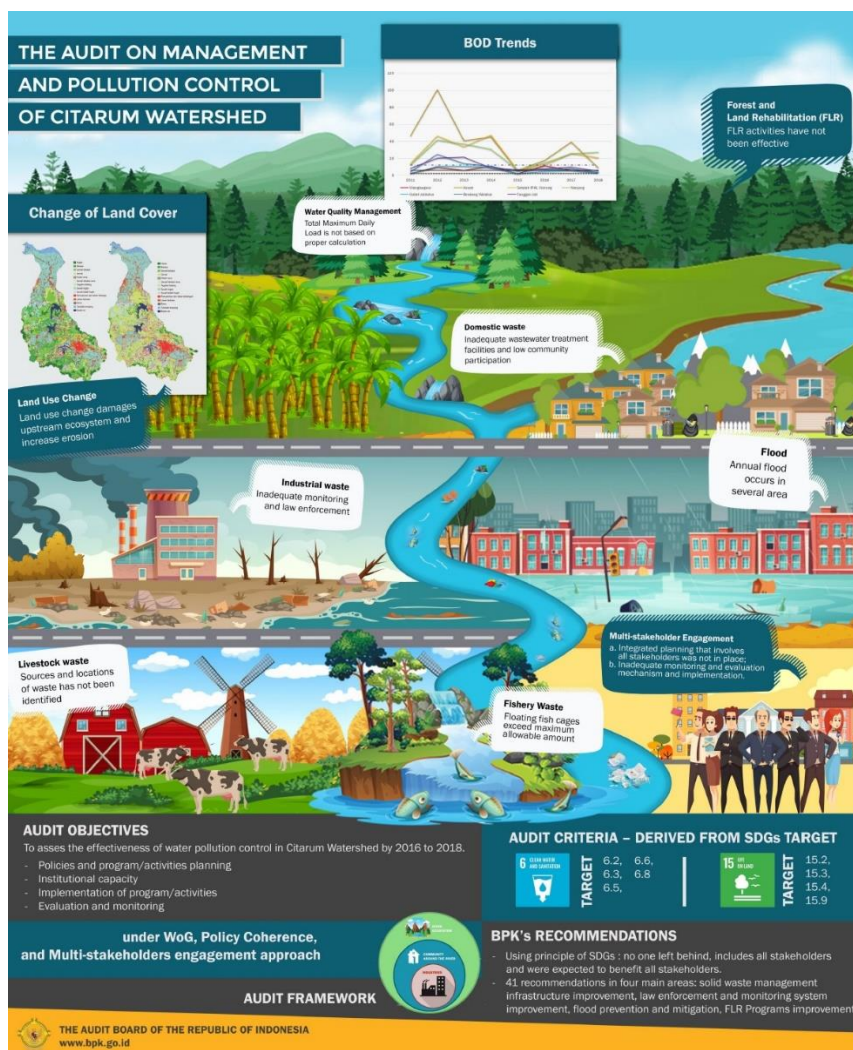
These answers will be taken into account when planning the communication of products in 2022.

#### 14 UTC: INTOSAI WGEA AWARD CEREMONY

Vivi Niemenmaa of the WGEA Secretariat introduced the INTOSAI WGEA Award which launched in consultation with the Steering Committee to celebrate the visibility of the valuable work that environmental auditors around the world are performing and to promote relevant topics. WGEA Award would be handed out at the Assembly meetings. The very first Award is dedicated to visualizations used in environmental audits, as a conceptual continuation to the 2019 INTOSAI WGEA project [Improving the Visibility of SAI's Work: Communicating environmental audit results](#). The Jury of the Award was therefore composed of the same SAIs that were working on the research paper in 2019: European Court of Auditors, SAI New Zealand, SAI Russia, U.S. GAO.

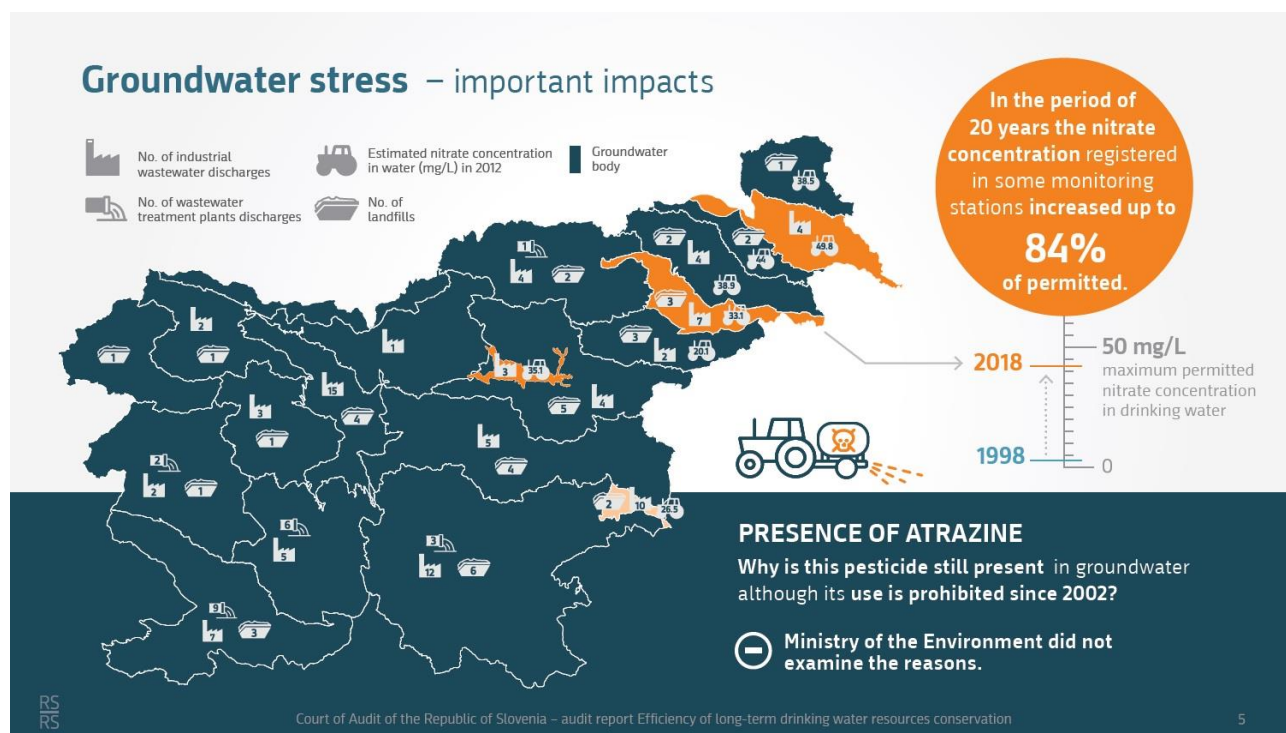
Mr Peter Welch from the ECA, Chair of the INTOSAI WGEA Award Jury, introduced all submissions to the Award and announced that two SAIs with equally strong submissions had been declared winners: SAI Indonesia and SAI Slovenia. Representatives of the two SAIs were happy to deliver acceptance speeches.

SAI Indonesia's winning infographic on the audit of management and pollution control of Citarum Watershed in Bandung:





SAI Slovenia's infographic from an audit of long-term drinking water resources conservation:



## CLOSING OF THE 20<sup>TH</sup> ASSEMBLY MEETING

Ms Tytti Yli-Viikari, Auditor General of Finland and the Chair of INTOSAI WGEA officially closed the Assembly by thanking all the participants for their contributions.



