

Annex

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

This is to certify that publication ***Environmental Accounting*** 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) Project proposal was developed in consultation with the INTOSAI WGEA Steering Committee Members and input was received from the INTOSAI Members via a survey (5 June – 15 July 2023).***
- (ii) Project was further developed at the 22nd INTOSAI WGEA Assembly (22-24 January 2024).***
- (iii) INTOSAI WGEA Steering Committee provided comments at the 20th Steering Committee Meeting (28 – 31 October 2024).***
- (iv) The project output draft was circulated among the Steering Committee Members and it has gone through a 30-day exposure (6 May – 6 June 2025) for comments for INTOSAI WGEA Members via online portal.***
- (v) The 23rd INTOSAI WGEA Assembly adopted the document 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
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