



INTOSAI  
Working Group  
on Environmental  
Auditing

# 23rd INTOSAI WGEA Assembly

1–3 July 2025

## Meeting Minutes



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## Tuesday, 1 July 2025: Auditing Our Blue Planet

The first day of the 23<sup>rd</sup> INTOSAI WGEA Assembly was dedicated to the theme of Auditing Our Blue Planet. The day included sessions with keynote speeches and panel discussions, complemented with audit cases and SAI practices on the themes of marine environment and pollution, drinking water, droughts and desertification.

On the first day of the Assembly, the WGEA Secretariat together with SAI Thailand hosted a lunch gathering of **young environmental auditors**. The initiative was inspired by the concept of Young EUROSAI (YES) Conferences, and was aimed at fostering collaboration and knowledge-sharing among young professionals in the environmental audit field. The key messages from the group were that young auditors or auditors just starting out would benefit on guidance on environmental laws, regulations and reliable data and using modern methodologies and audit frameworks in their work. Additionally, young auditors want to be included and engage internationally to learn from others. The group emphasized the importance of interactive spaces for peer learning and knowledge exchange. Read more on the gathering and messages from the young auditors [here](#).

For more information on the first day of the Assembly, please see the Seminar Summary [here](#).

## Wednesday, 2 July 2025: Parallel sessions

On Wednesday 2 July, the participants were divided into parallel sessions that took place in four streams. These streams consisted of three sessions in the three time slots.

In the **water stream**, the first session was on the topic of marine pollution. In this session, SAI Finland, SAI Tanzania and the European Court of Auditors presented their audit cases on the topic. The second session of the water stream was on marine protection and sustainable fishing, where the SAIs of Egypt, Indonesia, and Portugal presented their audit cases. The final session of the water stream was on climate change and water scarcity, where the SAIs of Cyprus, Malta, Kenya and New South Wales (video) presented their audit cases.

In the **drinking water stream**, the first session was an extra session on innovative forms of reporting on environmental auditing by the SAIs of Canada and Czech Republic. The second session of the drinking water stream was on drinking water projects, with the SAIs of Algeria, Maldives, Poland and Thailand presenting their audit cases. The final session was on audit cases on drinking water supply amid multiple pressures and long-term considerations, presented by the SAIs of China, India, Slovenia and Ukraine.

In the **nexus stream**, the first session was a hands-on workshop on sustainability reporting for public sector change, facilitated by SAI Thailand and SAI Indonesia. The second session of the nexus stream was a workshop on the cooperative audit on Climate Change Adaptation Actions (CCAA), moderated by the WGEA Secretariat and IDI. The final session of the nexus stream was on environmentally harmful subsidies, facilitated by Farooq Ullah from the International Institute for Sustainable Development and the SAIs of Canada and Estonia.

In the **capacity building stream**, the first session was on CIPFA's performance audit certification, moderated by Khalid Hamid and Steve Watkins from CIPFA. The second session of the capacity building stream was on the handbook on environmental auditing, moderated by the WGEA Secretariat in cooperation with SAI Thailand. The final session was on the future of the ClimateScanner by SAI Brazil.

## CONCLUDING PANEL IN PLENARY

***Pekka Salminen (SAI Finland), Marc Heidkamp (European Court of Auditors), Raisa Ojala (WGEA Secretariat) and Normas Andi Ahmad (SAI Indonesia)***

***Moderator: Vivi Niemenmaa, Secretary General of the INTOSAI WGEA***

Reporting for the Water stream was Pekka Salminen from SAI Finland, for the Drinking water stream Marc Heidkamp from the European Court of Auditors, for the Nexus stream Raisa Ojala from the WGEA Secretariat and for the Capacity building stream Normas Andi Ahmad from SAI Indonesia.

The water stream sessions featured a range of audit cases addressing both marine and fresh-water challenges. Topics included marine pollution caused by ships in the EU, nutrient

loading from agriculture in Finland, and plastic pollution in Tanzania. Audits also covered marine environmental protection in Egypt, marine sedimentation in Indonesia, and the management of marine protected areas in Portugal. SAI Cyprus presented an audit on adapting water resource management to climate change, and SAI Malta on reclaimed water production and distribution. The final presentations in this stream were from SAI Kenya on water source conservation, and a video from the Audit Office of New South Wales showcasing Sydney's approach to providing safe and sustainable drinking water.

The drinking water session featured eight audit examples. In their presentations, SAI Thailand and SAI Maldives had similar highlights – SAI Thailand's water supply project stressed that infrastructure alone is insufficient, and community engagement is key. SAI Maldives had noted that public acceptability was an issue in their water sanitation project. SAI Poland's audit revealed significant water losses due to poor infrastructure. SAI Algeria's audit on water organization process emphasized the importance of the planning phase, impacting phases throughout the project's life cycle. SAI China adopted a research-based audit approach for sustainable water use, while SAI Slovenia examined long-term impacts in a case study on the stratification of water bodies in the ground. SAI Ukraine's audit examined measures at achieving SDG 6 in Ukraine. Particular challenges due to war-related water supply infrastructure damage was also discussed in reference to SAI Ukraine's presentation. Finally, an audit case from SAI India focused on river pollution in the Shipra River, conducted with a root cause analysis approach.

## MULTILATERAL ENVIRONMENTAL AGREEMENTS (VIDEO)

### ***Angela Kariuki, UNEP***

To start the conversation on international environmental agreements in audits, the Assembly heard a video presentation from Angela Kariuki from UNEP. Kariuki presented InforMEA, a centralized platform for environmental treaties and legal frameworks.

According to Kariuki, the InforMEA portal aims to make it easier for policymakers, negotiators, and stakeholders to access treaties and decisions of the different Conferences of Parties (COPs) for the various Multilateral Environmental Agreements, compare obligations and track national commitments to environmental governance.

The key features of the InforMEA portal includes a centralized repository, bringing together treaties, cases and country profiles. The portal also hosts an e-learning section, with 53 free online courses, supporting over 70,000+ learners from 190+ countries. The courses are regularly updated and translated into multiple languages. The portal also features an SDG mapping tool, linking legal frameworks to Sustainable Development Goals (SDGs). The InforMEA also provides the technical architecture for national legislation on different thematic areas under environmental law. It provides open access to environmental legislation, and also toolkits that help integrate legal databases, case studies and model law provisions to enhance decision-making and access to environmental law resources.

Find Angela Kariuki's presentation on the InforMEA portal to view [here](#).

## PLENARY (CONTINUED)

### ***Moderator: Vivi Niemenmaa, Secretary General of the INTOSAI WGEA***

After Kariuki's presentation was heard, the stream rapporteurs were asked to elaborate, to what extent SAIs use international agreements, based on the discussion had in the stream sessions.

Pekka Salminen stated that several international agreements are incorporated in, for example, EU directives and national legislation, but challenges include adapting international frameworks to regional and local contexts and ensuring relevance in audits. International agreements don't always directly provide suitable criteria on local contexts.

Marc Heidkamp stated that audit cases in the drinking water stream did not focus that much on multilateral environmental agreements.

Raisa Ojala stated that in the session on environmentally harmful subsidies in the nexus stream, international agreements were referenced and acknowledged, as e.g. audit criteria. A key message from this session was that at least no new agreements are needed in these areas, but rather we need to focus on the implementation of existing international commitments.

Next, the stream rapporteurs were asked to reflect on how SAIs can assess effectiveness in their audits and innovative ways of reporting on environmental auditing, and challenges faced in auditing effectiveness.

In the water stream, one of the main conclusions was that government programmes often lack result-based management approaches that provide adequate baseline data, clear targets and indicators as well as monitoring, evaluation and communication of results and impacts. In such cases it may be very difficult to audit the effectiveness of the programmes. Therefore legal, policy and governance structures and processes are often audited instead of actual effectiveness. It was also highlighted that environmental issues are often multisectoral, involving various authorities and other stakeholders which have divergent values and interests. Environmental audits could therefore provide economic and other information that is relevant to the management of environmental controversies and making trade-offs transparent.

In the drinking water stream, putting the focus on vulnerable populations in e.g. the audit criteria was discussed in terms of effectiveness. The examples from SAI Canada and SAI Czech Republic in extra session on innovative forms of reporting on environmental auditing illustrated new ways of communicating audit findings. SAI Canada consolidated 30 years of climate findings into eight key lessons, emphasizing adaptation and reducing reliance on emission-intensive sectors. SAI Czech Republic used summary reports to identify audit gaps and challenges. In reference to this, podcasts, short videos, and traffic light systems were presented as ways to enhance public engagement and transparency.

From the nexus stream, the key message was that action is needed. The role of SAIs in promoting sustainable development and proactive auditing was highlighted throughout the sessions in the stream. SAIs should act as agents of change and lead sustainable development efforts.

Finally, discussion the stream rapporteurs elaborated on whether and how the interlinkages of climate, biodiversity and water would be included in the Work Plan for 2026-2028 of the WGEA.



## Thursday, 3 July 2025: INTOSAI WGEA Business Meeting

### SECRETARIAT PROGRESS REPORT

#### **INTOSAI WGEA Secretariat**

**Moderator: Sami Yläoutinen, Chair of the INTOSAI WGEA**

The INTOSAI WGEA Secretariat presented the Secretariat Progress Report 2023–2025 that outlined the progress the INTOSAI WGEA has made over the last years.

In the progress report, the Secretariat presented the expansion of influence of the WGEA through strategic partnerships with international organizations, academia, and participation in major forums like COP28 and COP29. The Secretariat implemented seven thematic projects under two hubs—Climate and Biodiversity, and Green Economy—focusing on climate adaptation, biodiversity and climate nexus, environmental accounting, and sustainability reporting. Notable innovations in the 2023–2025 Work Plan period included the ClimateScanner initiative led by SAI Brazil, and the Environmental Audit Clinic, launched in the beginning of 2025.

In 2023–2025, the WGEA Assemblies in Rovaniemi and Malta, along with steering committee meetings, fostered collaboration and introduced new themes such as indigenous knowledge. Communication efforts were strengthened through publications, podcasts, and a growing digital presence, with the website attracting thousands of global visitors. The WGEA Awards, launched during SAI Finland’s chairmanship, have recognized excellence in environmental auditing, and have been given out four consecutive times. In training and capacity building, Massive Open Online Courses (MOOCs) have reached over 2600 auditors, and training courses by iCED have been attended by 1084 auditors. The work of the INTOSAI WGEA was measured to have impacted 174 SAIs worldwide, far beyond its formal membership, positioning the WGEA as a global leader in environmental governance. Looking ahead, the Secretariat emphasized continued partnerships, deeper engagement in global decision-making, and innovative communication strategies to sustain momentum.

### CAPACITY BUILDING WITH SAIS OF ESTONIA AND INDIA

#### **WGEA Secretariat, SAI Estonia and SAI India**

Providing an update on the INTOSAI WGEA training and capacity building activities were Kaire Kesküla from SAI Estonia and Dr. Abhishek Gupta from SAI India. SAI Estonia leads the Massive Open Online Courses (MOOCs) that have been a part of WGEA’s activities for the past two Work Plan periods, and SAI India presented the current training activities of the International Centre for Environment Audit and Sustainable Development (iCED).

Kaire Kesküla from SAI Estonia presented the MOOCs and affirmed SAI Estonia’s willingness to continue hosting them together with the University of Tartu. Since 2020, the University of



Tartu has issued more than 2600 certificates on course completions. In terms of engagement, around 140 SAIs have had someone from their SAI participate in a MOOC. The courses have therefore been seemingly popular. Going forward, SAI Estonia together with the University of Tartu would continue hosting two MOOCs instead of the current four. These two courses would be refurbished and updated, and SAI Estonia calls all interested SAIs to participate in this upgrading process.

Dr. Abhishek Gupta from SAI India presented the iCED training courses and their renewed schedule. In the autumn of 2025, iCED will facilitate webinars on the 2023-2025 Work Plan projects, namely Environmental Accounting, Climate-Biodiversity Nexus, Green Fiscal Policy Tools and Sustainability Reporting, in addition to onsite courses. iCED has increased the number of courses and enhanced accessibility by organizing several courses in a webinar format. iCED is also preparing a training together with the WGEA Secretariat on auditing disaster risk reduction in collaboration with the UN Office of Disaster Risk Reduction (UNDRR) and other relevant stakeholders.

## PANEL WITH REGIONAL LEADERS

### ***AFROSAI: SAI Tanzania***

Presenting an update from the AFROSAI WGEA was SAI Tanzania. SAI Tanzania assumed the Chairmanship from SAI Nigeria with from January 2025. In response to environmental challenges that are shared in the region, the AFROSAI WGEA has many initiatives that aim at strengthening environmental accountability: cooperative audits, transboundary workshops and training programs. The next Work Plan of the AFROSAI WGEA is being drafted. The Work Plan is expected to include activities around the topics of climate change management, biodiversity blue economy management, and pollution and water management.

### ***ARABOSAI: SAI Morocco***

The ARABOSAI WGEA has organized workshops on auditing the SDGs (for example on the IDI's SDG auditing model (ISAM)), as well as on public financial management framework on the limitations of the SDGs in collaboration with AFROSAI-E. The ARABOSAI WGEA is now also engaged with the cooperative audit on CCAA, kicked off in Rabat in April this year. In the near future, the ARABOSAI WGEA will host a workshop on auditing SDG6 – Clean Water and Sanitation using the ISAM model.

### ***ASOSAI: SAI China***

The ASOSAI WGEA has conducted environmental audit seminars on the topics of green development, desertification prevention and control audit in addition to working meetings and online trainings. They also presented the ASOSAI Green Vision Award to SAI Thailand this year. The 4<sup>th</sup> Green Vision Award will be given out next year. The ASOSAI WGEA has worked on strengthening Asia's role in global environmental auditing collaboration and knowledge sharing.

### ***PASAI: SAI New Zealand***

The PASAI WGEA has engaged with the ClimateScanner and cooperative audit on CCAA actively, with nine SAIs taking part in the CCAA and eleven in the ClimateScanner assessment. Seven SAIs in the region took part in both. In the future, SAI New Zealand wants to continue to build the capacity of environmental auditing in the region and conducting cooperative audits. More generally, the region has planned to work on a work plan built upon the INTOSAI WGEA's Work Plan in the future.

### ***OLACEFS/COMTEMA: SAI Brazil (substituting for SAI Paraguay)***

Currently, region is transferring the Chairmanship from SAI Brazil to SAI Paraguay. The two most prominent activities the OLACEFS WGEA (COMTEMA) works with in relation to the INTOSAI WGEA are the ClimateScanner and the cooperative audit on CCAA. The OLACEFS WGEA has also recently organized a seminar on climate change, and one on corruption together with the UN Office on Drugs and Crime (UNODC). In the near future, the group will continue to host seminars on corruption and crisis, and a seminar in November to follow-up on the ClimateScanner assessment. They will also support the presence of the region at INCOSAI in Egypt and COP30 in Brazil this year.

### ***EUROSAI: SAI Poland***

The members of EUROSAI WGEA have expressed interest in joint activities, namely seminars and cooperative audits within the region. The EUROSAI WGEA has facilitated seminars, for example, on water issues. Possible topics for future cooperative audits are forest health, air quality and plastic waste. The annual meeting of the group will be held in October 2025 in Bratislava, Slovakia.

## **PANEL OF THE 2023-2025 WORK PLAN PROJECT RESULTS WITH PROJECT LEADERS**

### ***WGEA Secretariat, SAI Canada, European Court of Auditors, SAI Thailand, SAI Indonesia and SAI Maldives***

Next on the agenda was the adoption of the Work Plan 2023-2025 projects. Representatives from SAIs that led each project gathered for a panel to summarize the projects.

The Climate-Biodiversity Nexus Project was led by SAI Canada, with the SAIs of Czech Republic, Egypt, Estonia, Finland, Maldives, and Morocco as members of the project group. Presenting the project in the panel was Kimberley Leach from SAI Canada.

The purpose of the Climate-Biodiversity Nexus project was to increase awareness of the interconnectedness between climate and biodiversity. The first part of the project consisted of a literature review on the Relationship of climate change mitigation and biodiversity policy measures and a Youtube-video summarizing the literature review, which were managed by the WGEA Secretariat and commissioned from the Finnish Environment Institute. The final

part of the project consisted of the project deliverables, namely the official report (snapshot), summary of the project and the audit criteria and question bank.

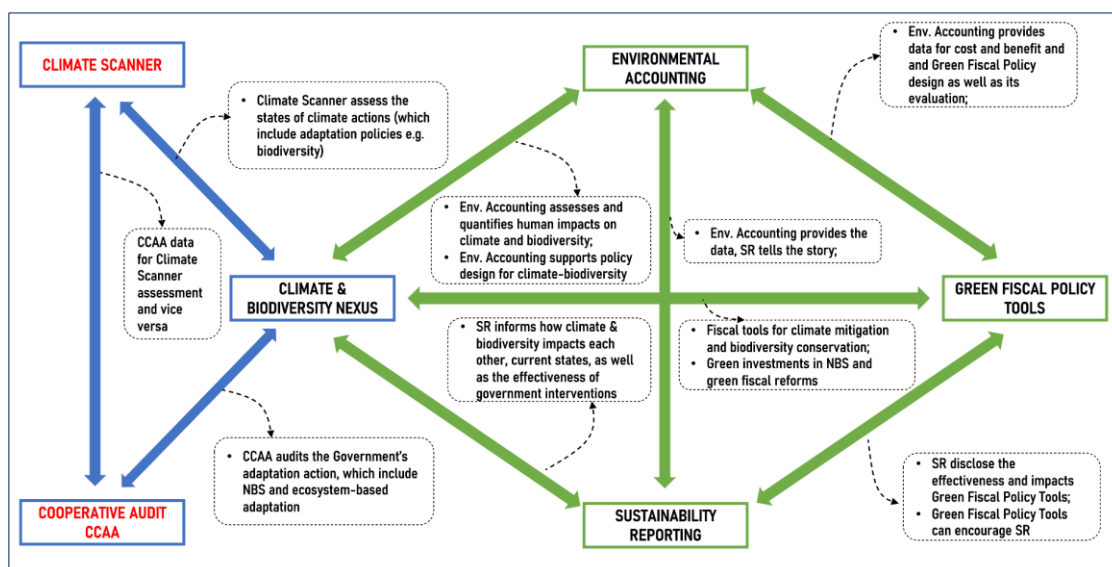
The Green Fiscal Policy Tools project was led by European Court of Auditors and SAI USA, with the project group consisting of the SAIs of Estonia, Finland, and Indonesia. The project was aimed at looking into the green fiscal policy tools that governments implement and create materials that help SAIs interested in evaluating or auditing a green fiscal policy tool. The project included a podcast on [taxation for green transition](#) in collaboration with guests CIPFA and UNEP, a project snapshot and a [starter kit -website](#), where the project introduces a set of audit criteria that SAIs may use for auditing or reviewing green fiscal policy tools.

The Sustainability Reporting project was led by the SAIs of Thailand and Indonesia, with the project group consisting of the SAIs of Canada, Czech Republic, European Court of Auditors, Egypt, Maldives, New Zealand, and UK. The project snapshot provides a guide for SAIs on how to develop sustainability reporting and assurance, while also outlining where we stand in the sustainability reporting landscape. The role of the SAIs in public sector reporting was also explored in this project.

The Environmental Accounting project was led by SAI UK, with the SAIs of Brazil, India, Indonesia, Maldives, Poland, and Thailand as part of the project group. The project was presented by Mohamed Ibrahim Jaleel from SAI Maldives. The key message behind the project is that traditional economic metrics like GDP do not provide the full foundation for economic and financial decision-making, but nature needs to be included there as well. Environmental accounting is happening at different pace globally, and SAIs have a role to play in pushing the agenda forward.

### Interlinkages between Work Plan 2023-2025 projects

The project leaders have created a visual graph to demonstrate, how the WGEA 2023-2025 Work Plan link to one another.



Joanna Kokot from the European Court of Auditors presented the graph by explaining the relationships between the projects. For instance, the project of Environmental Accounting provides data that may support the design of green fiscal policy tools, so that these tools are well-informed e.g. on environmental damage costs and/or CO2 emissions across different sectors. Then, sustainability reporting is a reflection of usage, outcomes and impacts of environmental policies including green fiscal policies. This reporting can guide policy adjustments, thereby assuring more credibility and effectiveness of these policies.

Mohamed Ibrahim Jaleel from SAI Maldives pointed out that in addition to the content of the subject matters, there is relevance of one project to another, as depicted in the graph between the ClimateScanner and the CCAA. There are SAIs that have gone into the collaborative audit on CCAA by adapting the ClimateScanner framework. He stated that the interlinkages between these projects are good, and the relational relevance of these projects to one another is thanks to the approach taken by the WGEA Secretariat with the division of the thematic hubs of the 2023-2025 Work Plan.

In relation to the graph, Kimberley Leach from SAI Canada raised the concept of value and how it ties in with the construct of these projects. The Climate-Biodiversity nexus in this construct represents what we value, while Environmental Accounting represents a way how to assess what we value. Green Fiscal Policy Tools act as the tools and policies we use to measure, what we value, while Sustainability Reporting guides how we should report on that.

## ADOPTION OF THE PROJECTS OF THE 2023-2025 WORK PLAN

### ***Sami Yläoutinen, Chair of the INTOSAI WGEA***

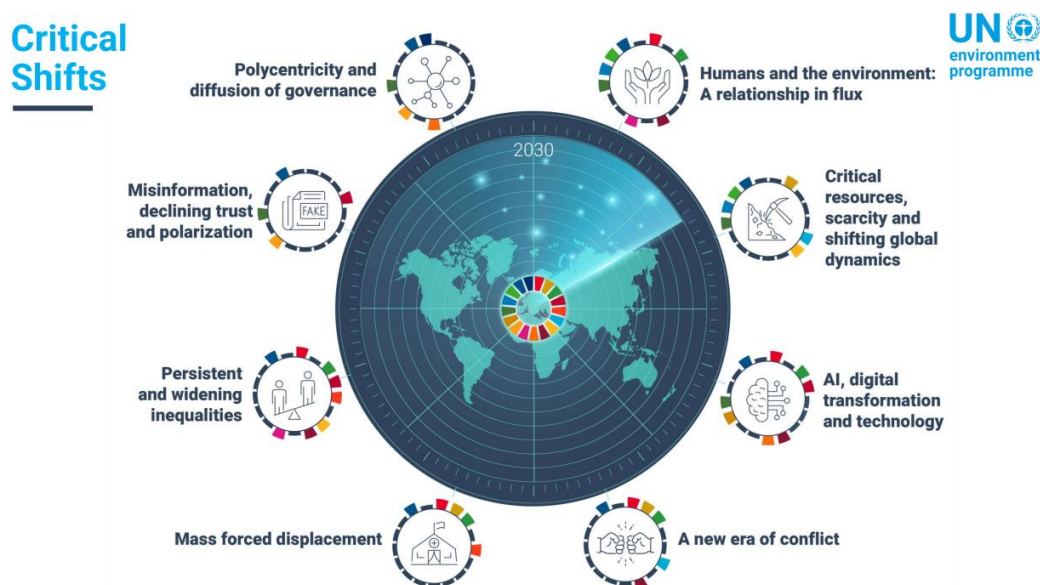
After the project results were presented in the panel with project leaders, the Chair of the INTOSAI WGEA, Sami Yläoutinen asked if anyone opposed the adoption of the 2023-2025 Work Plan projects. As no opposition was expressed, the projects were adopted by the Assembly.

## EXPLORING THE FUTURE OF ENVIRONMENTAL CHALLENGES: CURRENT TRENDS AND EMERGING ISSUES

### ***Dr. Andrea Hinwood, UNEP***

Andrea Hinwood's presentation highlighted the urgent and evolving environmental challenges facing the world today. She began by noting that 2024 was the warmest year ever recorded, with global temperatures surpassing 1.5°C above pre-industrial levels. This alarming milestone reflects worsening climate indicators, including rising greenhouse gas emissions, increasing ocean heat, sea level rise, glacier retreat, and more frequent extreme weather events.

Hinwood addressed the global plastic pollution crisis and the growing demand for critical minerals, expected to surge by 2050 due to the clean energy transition. She emphasized the intensifying human-environment relationship, particularly the increasing exposure to dangerous heat in regions like Africa and Asia, and the broader environmental degradation pushing ecosystems to their limits.



According to Hinwood, pollution remains a major health threat, contributing to 8.4 million deaths annually from air pollution alone. Currently, 94% of the global population is exposed to PM2.5 levels above WHO guidelines, and environmental factors (including e.g. air pollution, water, sanitation and increasing severe weather events) are linked to a quarter of the global disease burden.

Hinwood also shared recent developments, including the establishment of the Chemicals, Waste and Pollution Panel in June 2025 to strengthen the science-policy interface, contribute to the management of chemicals and waste, and prevent pollution.

Finally, she discussed implications for auditors, particularly within the INTOSAI WGEA. She emphasized the importance of performance auditing focused on environmental outcomes rather than just policy activities. Auditors are encouraged to develop criteria that assesses impact, not merely compliance. Opportunities lie in leveraging AI, data analytics, and digital tools to enhance audit effectiveness, and in setting short-term, agile objectives that align with long-term environmental goals.

## PRESENTATION OF THE PRELIMINARY WORK PLAN 2026-2028

### *SAI Thailand*

The preliminary Work Plan 2026-2028 was presented by the next Chair of the WGEA, SAI Thailand.

In this Draft Work Plan, SAI Thailand presented the activities of the INTOSAI WGEA to be divided under three thematic hubs – the Climate hub, the Water hub and the Pollution hub. To the projects under the Climate hub, SAI Thailand proposed the inclusion of the follow-up projects on Climate Change Adaptation Actions (CCAA), the ClimateScanner, Green Fiscal Policy Tools, with a focus on environmentally harmful subsidies, and assurance of climate disclosures that would build on the Sustainability Reporting project. Under the Water hub, the themes of blue economy, food and water security, natural asset valuation for water and green or blue procurement were proposed as projects. Additionally, the draft included a co-operative audit on water. In the Pollution hub, air pollution and chemical pollution were presented as possible themes for guidance development. A nexus project on water-climate-bio-diversity was proposed as a project coordinating and summarizing the whole Work Plan.

SAI Thailand presented an outline on the work of the regional WGEAs as part of the draft Work Plan 2026-2028, consisting of work based on region-specific work plans and cooperative audits. The INTOSAI WGEA Secretariat would continue to support the regional WGEAs in their work.

### *Group discussions*

The participants were asked to reflect on three questions in round table discussions to voice opinions and remarks on the draft Work Plan 2026-2028. The questions were:

- 1) How does the 2026-2028 Work Plan align with the priorities or environmental challenges in your country or region?
- 2) Which project(s) under the Work Plan would your SAI be most interested in joining or supporting – and in what role?
- 3) What recommendations would you offer to strengthen the collaboration, inclusiveness or impact of the Work Plan?

After discussions, the groups summarized their key conclusions. The topics and key thematic areas of the draft Work Plan 2026-2028 were supported by most participants. Participants also showed support for continuing and developing successful earlier initiatives such as the ClimateScanner, CCAA and the Green Fiscal Policy Tools. Out of the topics, climate adaptation and water seemed like key shared interests across all regions.

Participants also agreed that open and timely communication of results of projects within the WGEA community continues to be recommended for sharing best practices. It was also suggested that the necessity for the large volume of projects that will be included in the final



Work Plan could still be evaluated, as the current draft has an ambitious amount of projects. SAIs might find difficult to allocate sufficient resources to commit to all proposed activities.

It was pointed out that biodiversity was missing as one of the key thematic areas in the draft. Therefore, biodiversity was suggested to be included as one of the major themes of the Work Plan to address the triple planetary crisis (climate change – biodiversity loss – pollution). Furthermore, forestry and climate finance were suggested as worth considering to be included in the Work Plan 2026-2028.

## ADOPTION OF THE PRELIMINARY WORK PLAN 2026-2028

***Sami Yläoutinen, Chair of the INTOSAI WGEA***

It was agreed that the draft Work Plan 2026-2028 will continue to be refined by SAI Thailand and SAI Finland based on the comments from the group discussions.

The preliminary Work Plan 2026-2028 was officially adopted by the Assembly.

## INTOSAI WGEA AWARD CEREMONY

***Kimberley Leach, SAI Canada***

***Moderator: Hussain Niyazy, Vice Chair of the INTOSAI WGEA***

Vice Chair of the WGEA and Auditor General of SAI Maldives, Hussain Niyazy presented the WGEA Award – Inspiration in Environmental Auditing, and invited Kimberley Leach from this year's Award Jury to introduce the categories and announce the winners. This was the 4<sup>th</sup> time the Award was given out. This year the Jury included Kimberley Leach from SAI Canada, Edward Simanjuntak from SAI Indonesia and Tuuli Rasso from SAI Estonia, and they sought nominations in two categories.

The first category was Innovative Climate Audit. In this category, the Jury considered nominations on audits that portrayed the use of innovative methodologies and best practices in climate audits. While deciding on the winner, the Jury focused on audit impact and innovative use of data visualizations in the nominations.

The winner of this category was SAI Philippines with their audit on National Climate Change Action Plan – Pioneering Multi Level Governance Insights and Data Driven Impact.

The jury agreed that the winning audit from SAI Philippines was the best representation of innovation for environmental audit among the nominations. For example, the audit examined climate change adaptation and mitigation policies in multiple jurisdictions, not only looking at the national development of plans and policies but were also able to place detailed emphasis on the implementation at a local government level. In addition to the multiple jurisdiction approach, the audit also emphasized on human security. This is an important innovation, as by doing this the audit placed community well-being at the center or focus of



climate accountability. Therefore, the audit was able to consider impact on vulnerable populations, hot spot locations, and was able to measure, monitor and verify the implementation of policies at the local level. It considered vertical integration of these policies and policy coherence, governance and social dimensions.

The second category was Emerging Environmental Issue in Audit. In this category, the jury was looking for nominations that best presented innovations in an audit on an emerging environmental issue.

The winner of this category was SAI Tanzania with their audit on the Management of Carbon Trade.

The Jury agreed that SAI Tanzania did an excellent job with their first audit on this complex topic. SAI Tanzania had found that only 4 of 56 carbon trading projects had been implemented and that more awareness and institutional reforms were necessary. They used satellite imagery, which was overlaid with project locations to verify reforestation and forest conservation efforts, confirming or disputing reported activities. Spatial mapping of data helped demonstrate where emission reductions occurred geographically. The audit also utilised heatmaps to identify hotspots of deforestation, helping to focus future intervention areas. It is an excellent audit on an emerging issue.

Additionally, the Jury decided to make one additional acknowledgment, for a project that spanned both of the Award categories this year. This Acknowledgment of Inspiration was given to SAI Brazil for their work on the ClimateScanner. The ClimateScanner has inspired more than 100 SAIs to conduct work to assess their governments' progress on their plans and commitments related to climate change mitigation and adaptation. This has contributed to climate accountability around the globe, and grown the capacity for all SAIs to continue to hold governments accountable for their commitments to reduce greenhouse gas emissions and adapt to climate change. SAI Brazil along with their partners have trained 141 SAIs across 7 regions and have inspired related audit work in an unprecedented manner. They have also developed an AI tool to enhance SAI assessments. Therefore, SAI Brazil deserved a special recognition and our gratitude for this outstanding work.

## HANDING OVER THE CHAIRMANSHIP

***Sami Yläoutinen, Chair of the INTOSAI WGEA, and Monthien Charoenpon, SAI Thailand***  
***Moderator: Hussain Niyazy, Vice Chair of the INTOSAI WGEA***

As the Chairmanship of SAI Finland of the INTOSAI WGEA is coming to an end, SAI Thailand is introduced as the new Chair of the WGEA. The Vice Chair of the INTOSAI WGEA, Hussain Niyazy, invited Sami Yläoutinen, the current Chair of the WGEA to give his remarks on the transfer of the Chairmanship.

In his remarks, Yläoutinen stated that it has been a true honor to serve the WGEA and be part of the dedicated chain of chairs. For him personally, these years have been both inspiring and humbling; working within such a committed and capable network has demonstrated the power of collaboration in addressing environmental challenges. He extended his thanks

were extended to Secretary General Vivi Niemenmaa and the Secretariat for their dedication and support. Introducing SAI Thailand as the next Chair, Yläoutinen congratulated the WGEA on gaining a chair with such deep commitment, fresh perspective, and outstanding capability, expressing full confidence that, under the leadership of SAI Thailand, the group will continue to thrive.

Following Yläoutinen, Niyazy invited Mr. Monthien Charoenpon, Auditor General of SAI Thailand, to give his remarks on the transfer of the Chairmanship.

In his speech, Mr. Charoenpon highlighted the achievements of the WGEA, from engaging in international forums to capacity building and providing practical guidance to supreme audit institutions and individual auditors. He stated that SAI Thailand is willing to carry on this important mission, ensuring continuity, with this work aligning with the WGEA strategic plan until 2030. He assured that SAI Thailand will prioritize the use of new technology and human resources and ensure accessibility, growth and inclusiveness. SAI Thailand would ensure that the work of the WGEA is impactful for SAIs and global stakeholders alike.

## CLOSING OF THE ASSEMBLY

The Vice Chair of the INTOSAI WGEA, Mr. Hussain Niyazy formally closed the Assembly.

