

# 11th INTOSAI WGEA Survey

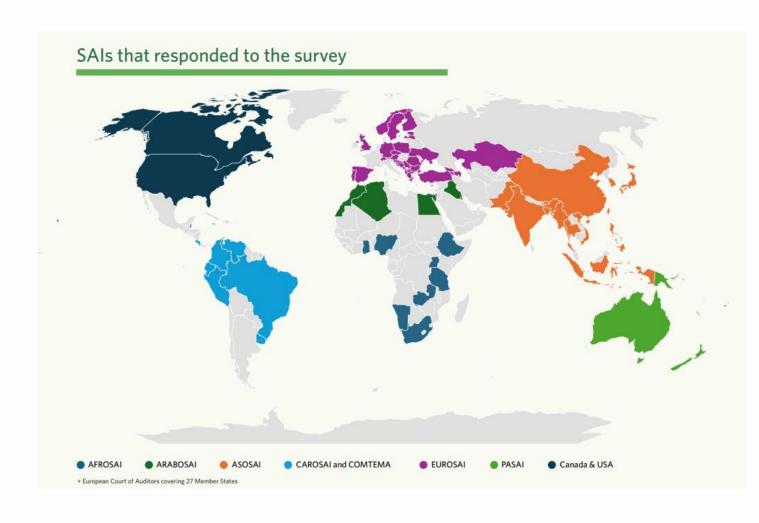
IDI Global Summit Tbilisi 19 November 2024

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## Triennial global survey

- Survey sent on March
   2024 to 192 SAIs
- Answers from 82 SAIs, including ECA
- 15% increase in response rate
- Covers period 2021-2023 and plans for 2024-2026

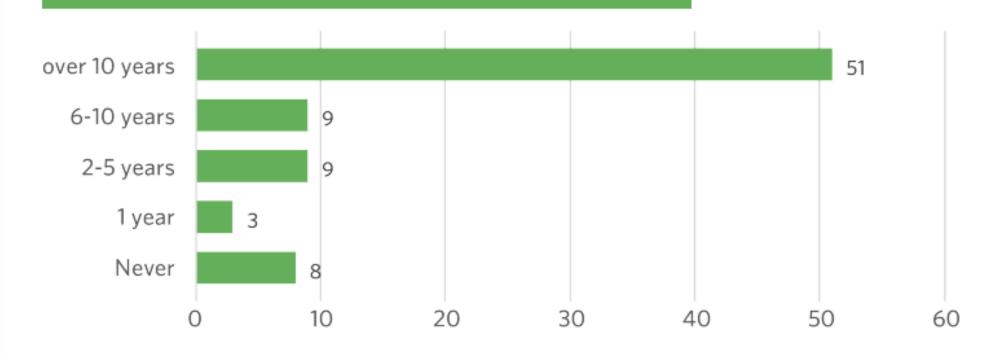


## Large variation in regional response rate

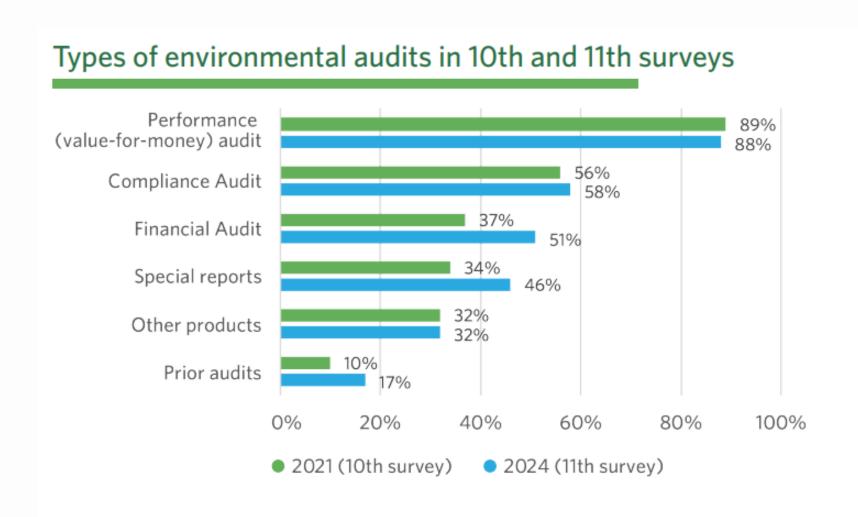
The share of responses from INTOSAI regions compared to the number of SAIs in these regions

	CAROSAI and						
	AFROSAI	ASOSAI	ARABOSAI	COMTEMA	EUROSAI	PASAI	USA
Survey 2024	9	14	6	9	34	8	2
SAIs in region (full members)	25	48	22	45	50	16	2
Regional response rate	36%	29%	27%	20%	68%	50%	100%

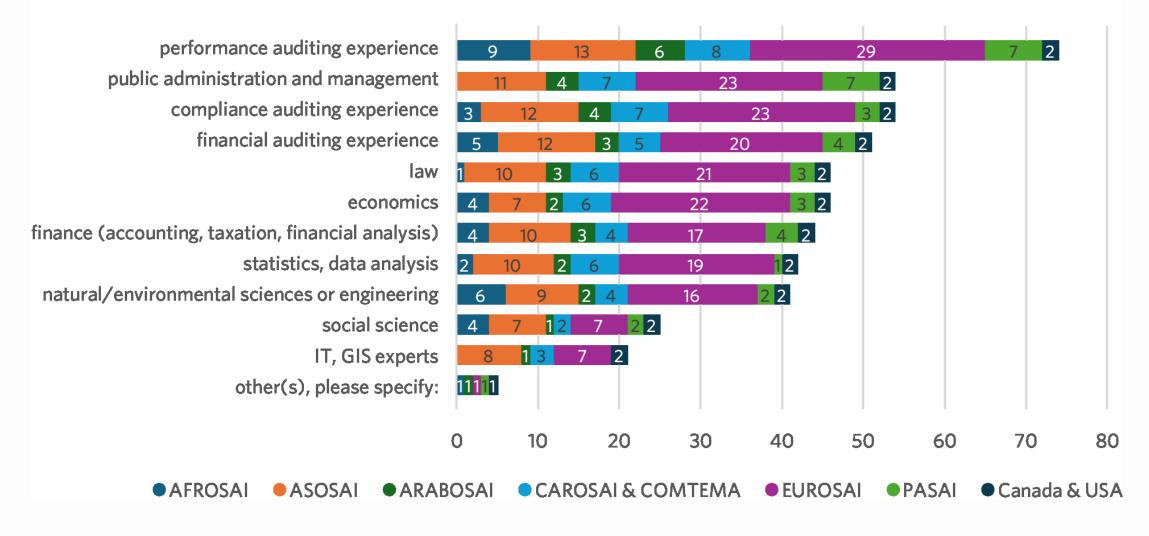
### The length of environmental audit activity in SAIs



### **Environmental auditing mainly about performance auditing**



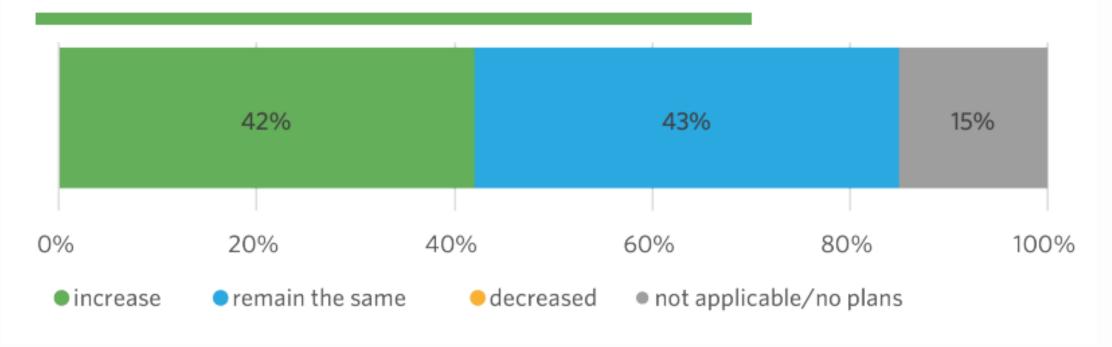
### Competences of environmental auditors



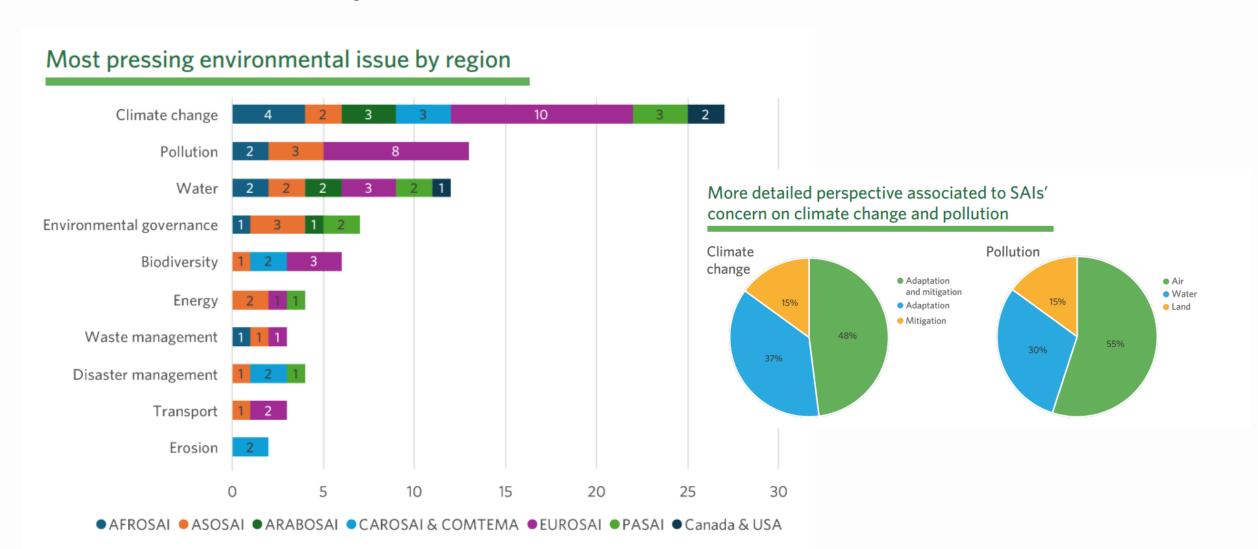
# The trend regarding the planned change in environmental auditing in 2024-2026 per INTOSAI region

				Canada and			
	AFROSAI	ASOSAI	ARABOSAI	COMTEMA	EUROSAI	PASAI	USA
increase	87%	67%	67%	67%	50%	62%	0%
remain the same	13%	33%	33%	33%	50%	38%	100%
decrease	0%	0%	0%	0%	0%	0%	0%

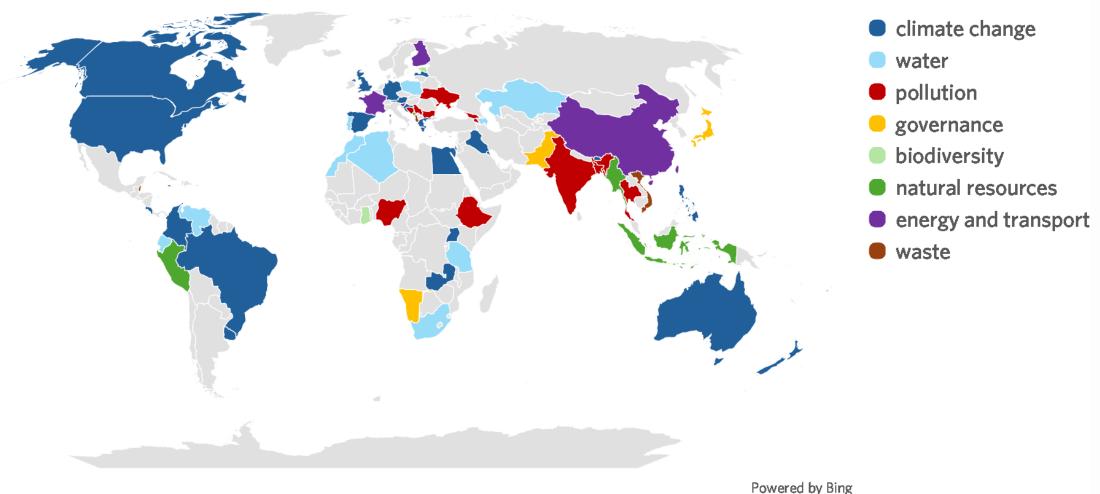
### The foreseen number of environmental auditors in 2024-2026



# Climate change and pollution considered as most pressing environmental problems



### Most pressing environmental issue according to SAIs



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## Climate change is a clear priority topic for SAIs

The environmental topics SAIs plan to audit in 2024-2026 and the comparison to the situation in 2021

What SAIs plan to audit in 2024-2026: TOP TEN topics	Comparison to 10th survey
1. Climate change adaptation	<b>→</b>
2. Climate change mitigation	<b>†</b>
3. Protected areas and natural parks	<b>4</b>
4. Drinking water: quality and supply	<b>→</b>
5. Renewable energy	<b>↑</b>
6. Water quantity management/ management of watersheds	<b>↑</b>
7. Agriculture	<b>4</b>
8. Forestry and timber resources	<b>4</b>
9. Energy efficiency	<b>↑</b>
10. Domestic environmental funds and subsidies	<b>†</b>

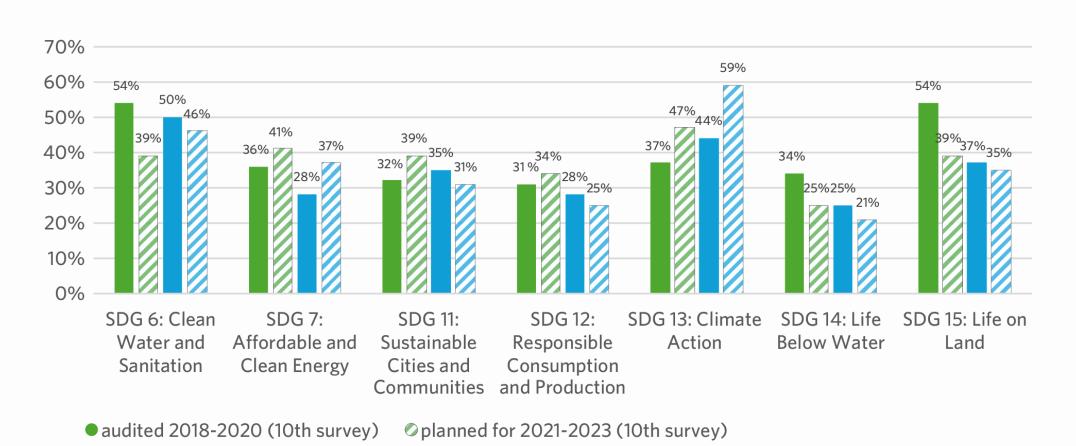
# How the SDGs affected SAIs' audit practices in 2021–2023

SDGs have been used to choose audit topics 58% SDGs have been used as criteria in audits 58% SDGs have been included in environmental audits 56% Focus on auditing the implementation of the SDGs 48% SDGs has been included in non-environmental audits. 45% Focus on capacity of the government to monitor the 40% implementation of the SDGs 36% Focus on preparedness to implement the SDGs Focus on leaving no one behind 32% SAI has used IDI's ISAM approach 31% SDGs have been integrated to all audits 29% Focus on future generations 25% SAI has developed a specific audit 10% methodology to audit SDGs SDGs have not influenced our audit practices 7% 10% 20% 30% 40% 50% 60% 70%

## SDGs that SAIs have audited



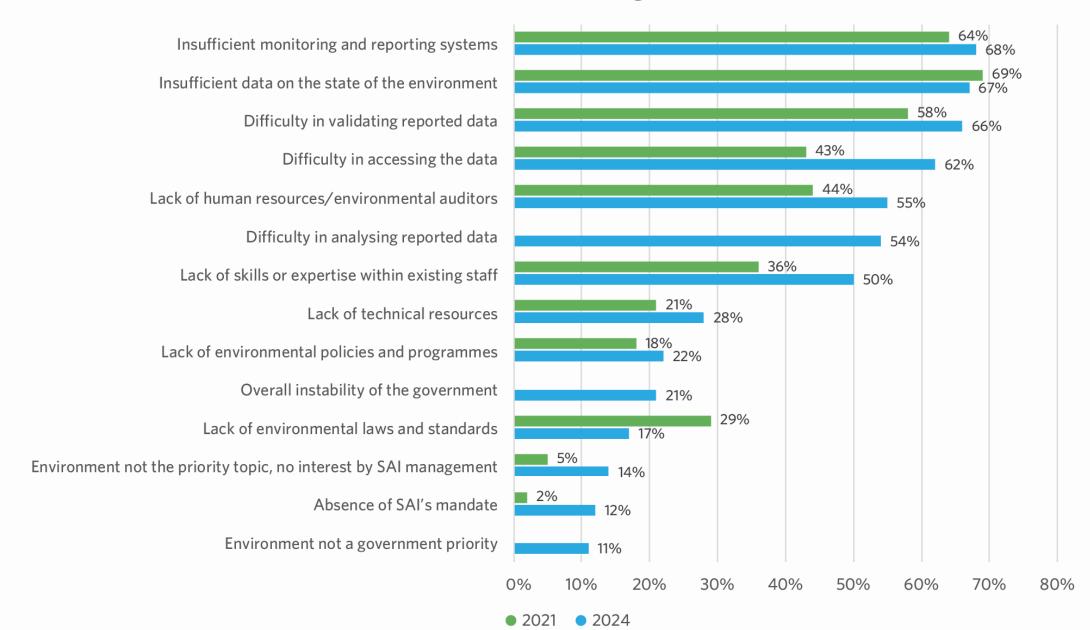
# Comparison between plans and realised audits in 10th and 11th survey



oplan for 2024-2026 (11th survey)

audited 2021-2023 (11th survey)

#### Barriers in environmental auditing in 2021 and 2024



### Possible environmental audit developments in SAIs

Focus on Sustainable Development Goals 65% Training in environmental auditing 65% Training in environmental issues 61% Exchange of knowledge with other SAIs 59% Attention to the impact of audits 51% Collaboration with other auditors in SAI 50% Cooperative audit with other SAIs 49% Collaboration with external experts/seeking expert advice 48% Attention to the quality and realibility of environmental data 41% Mainstreaming environmental perspective in other audit fields 38% Attention to the environmental audit methodology 35% Increasing use of AI (artificial intelligence) 29% Peer review by other SAIs 22% Creation of a department/unit focusing on 8% environmental audit within our SAI Our SAI does not anticipate any special developments 4% regarding environmental auditing in the next three years % 10% 20% 30% 50% 40% 60%

70%

The rise of environmental and climate audits continue

– 11th INTOSAI WGEA survey on environmental auditing

