



# 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

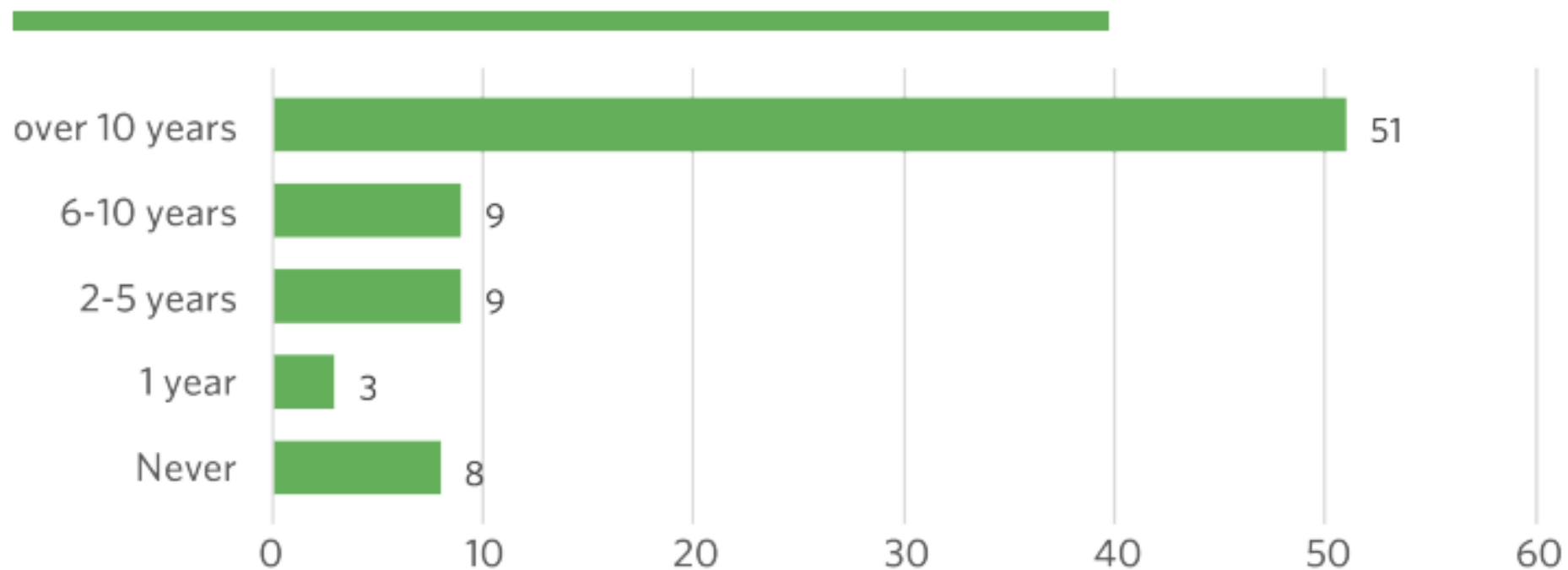


# Large variation in regional response rate

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

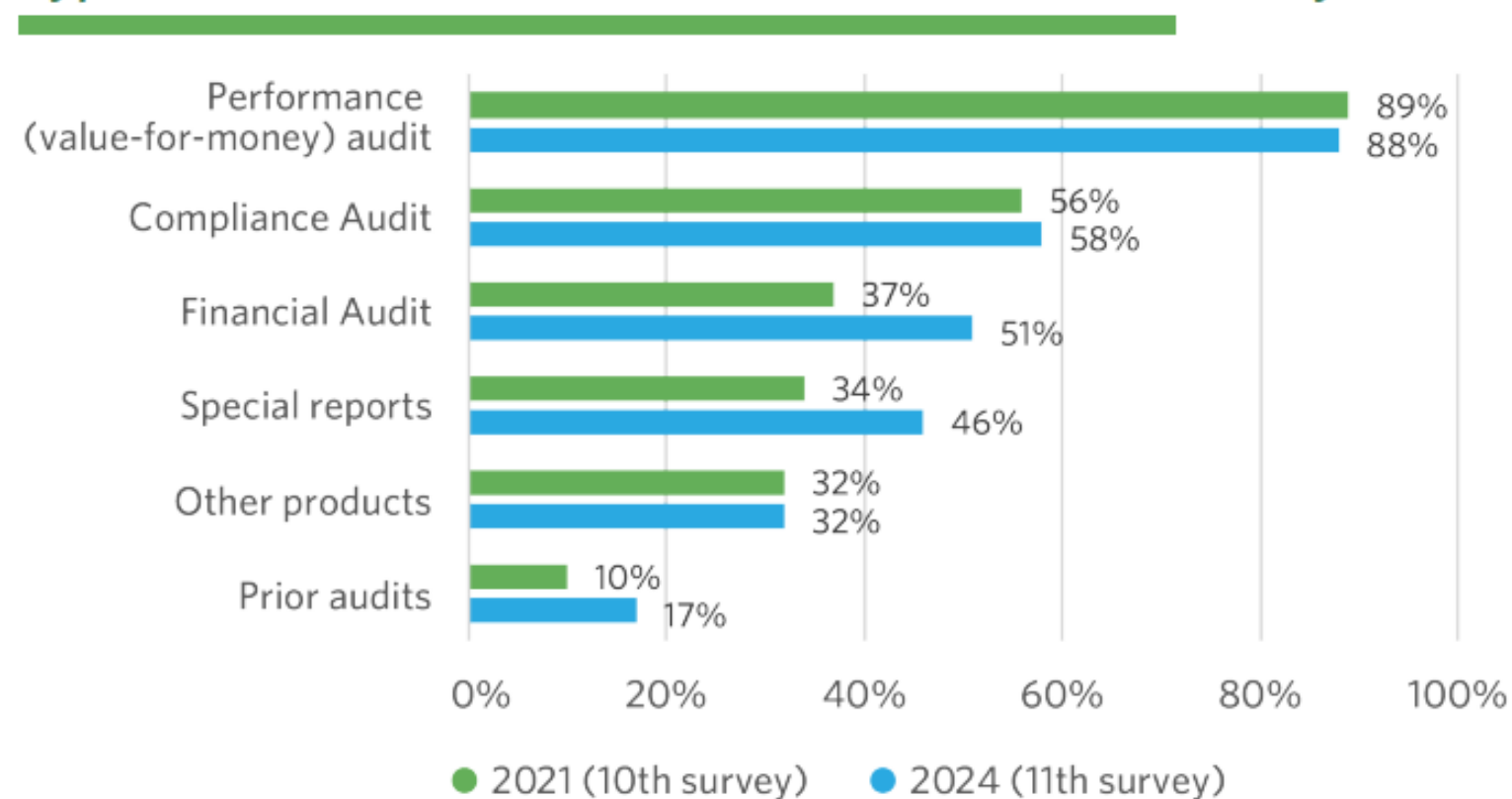
	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and USA
Survey 2024	9	14	6	9	34	8	2
SAls in region (full members)	25	48	22	45	50	16	2
Regional response rate	36%	29%	27%	20%	68%	50%	100%

## The length of environmental audit activity in SAls

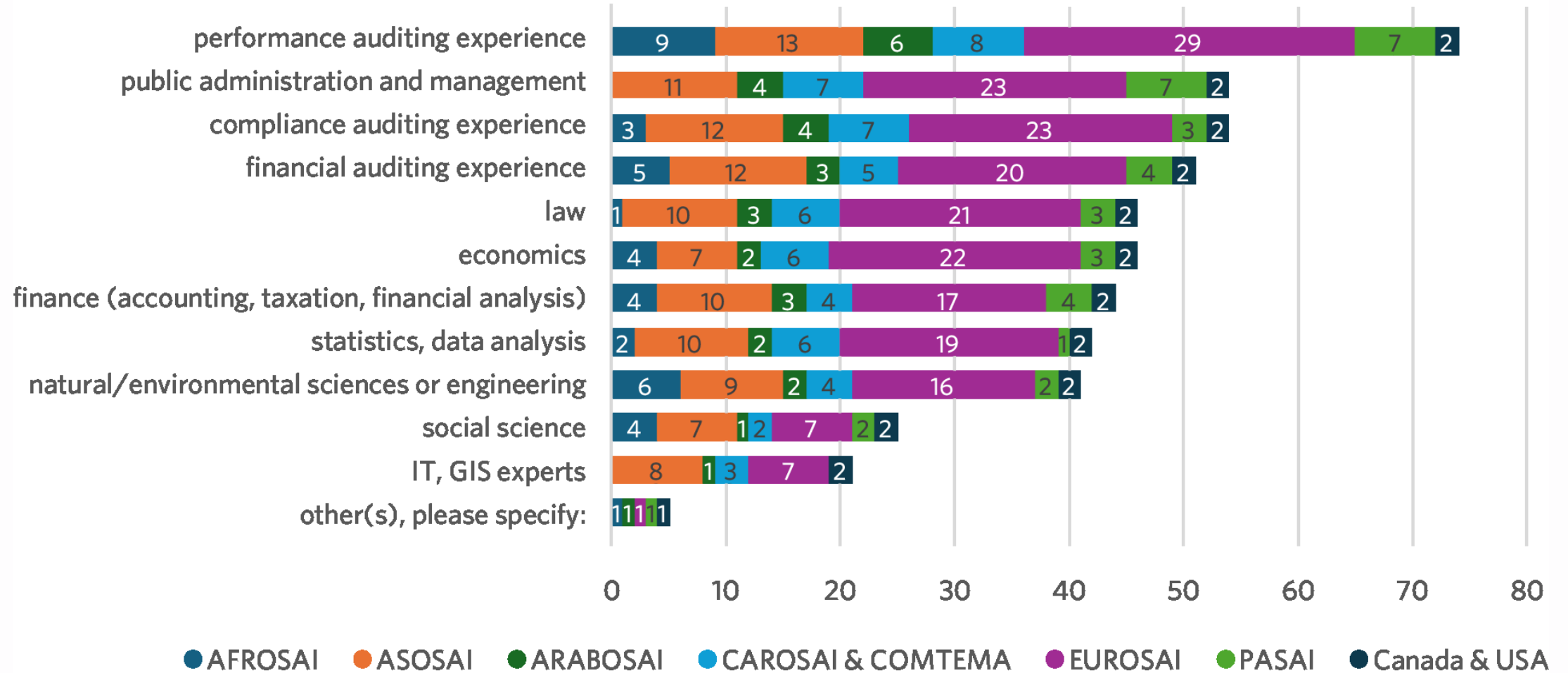


# Environmental auditing mainly about performance auditing

Types of environmental audits in 10th and 11th surveys



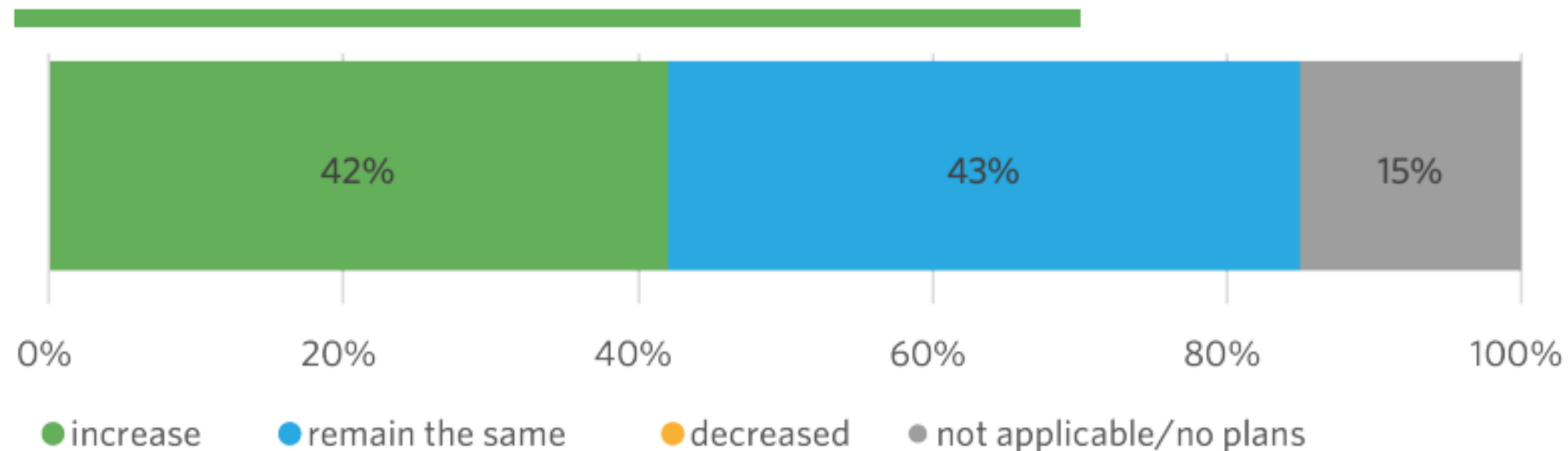
## Competences of environmental auditors



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

	AFROSAI	ASOSAI	ARABOSAI	CAROSAI and COMTEMA	EUROSAI	PASAI	Canada and 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%

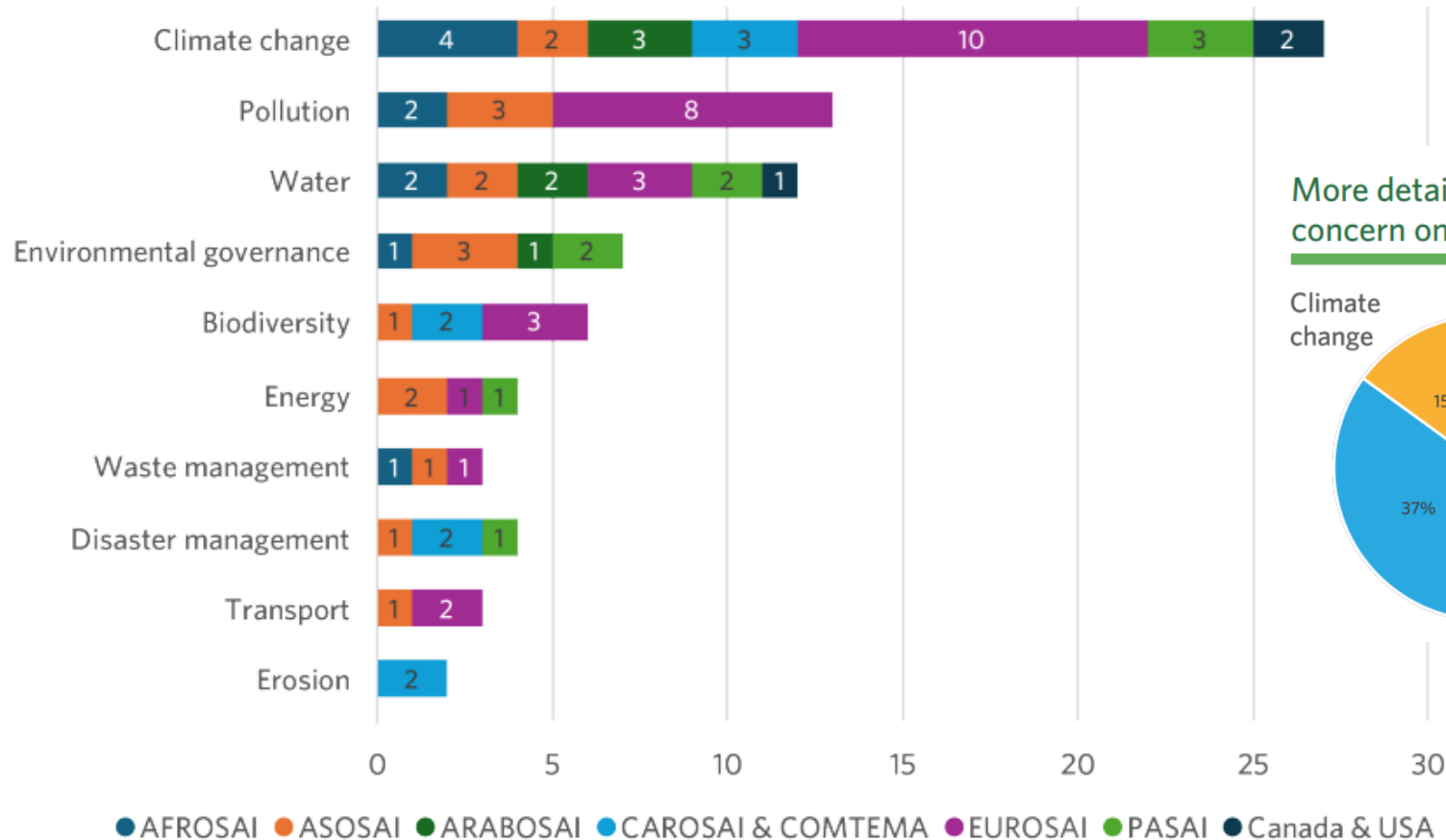
## The foreseen number of environmental auditors in 2024-2026



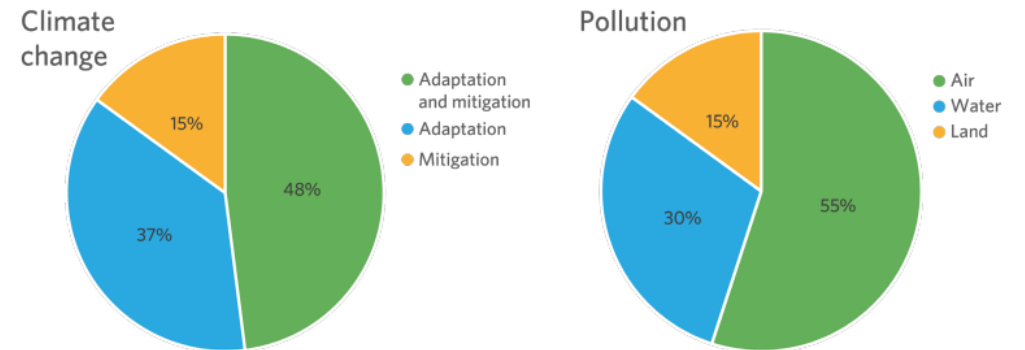


# Climate change and pollution considered as most pressing environmental problems

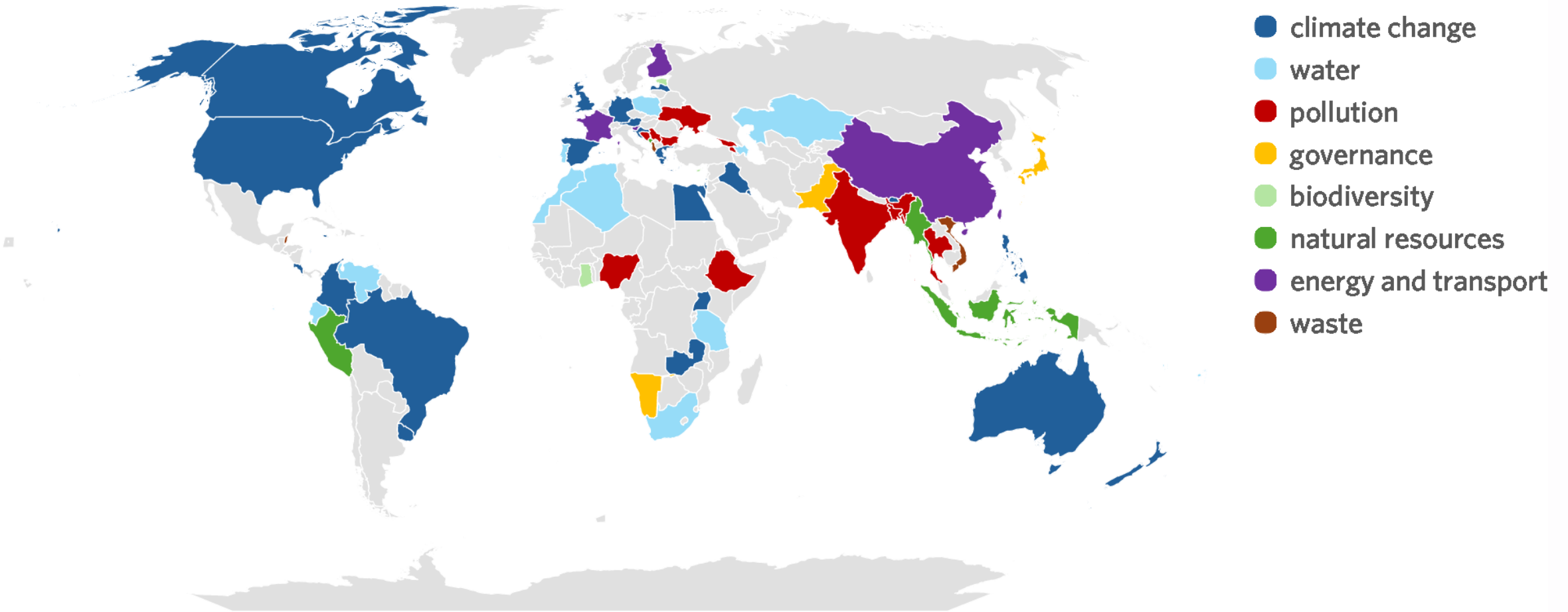
## Most pressing environmental issue by region



## More detailed perspective associated to SAIs' concern on climate change and pollution



## Most pressing environmental issue according to SAIs



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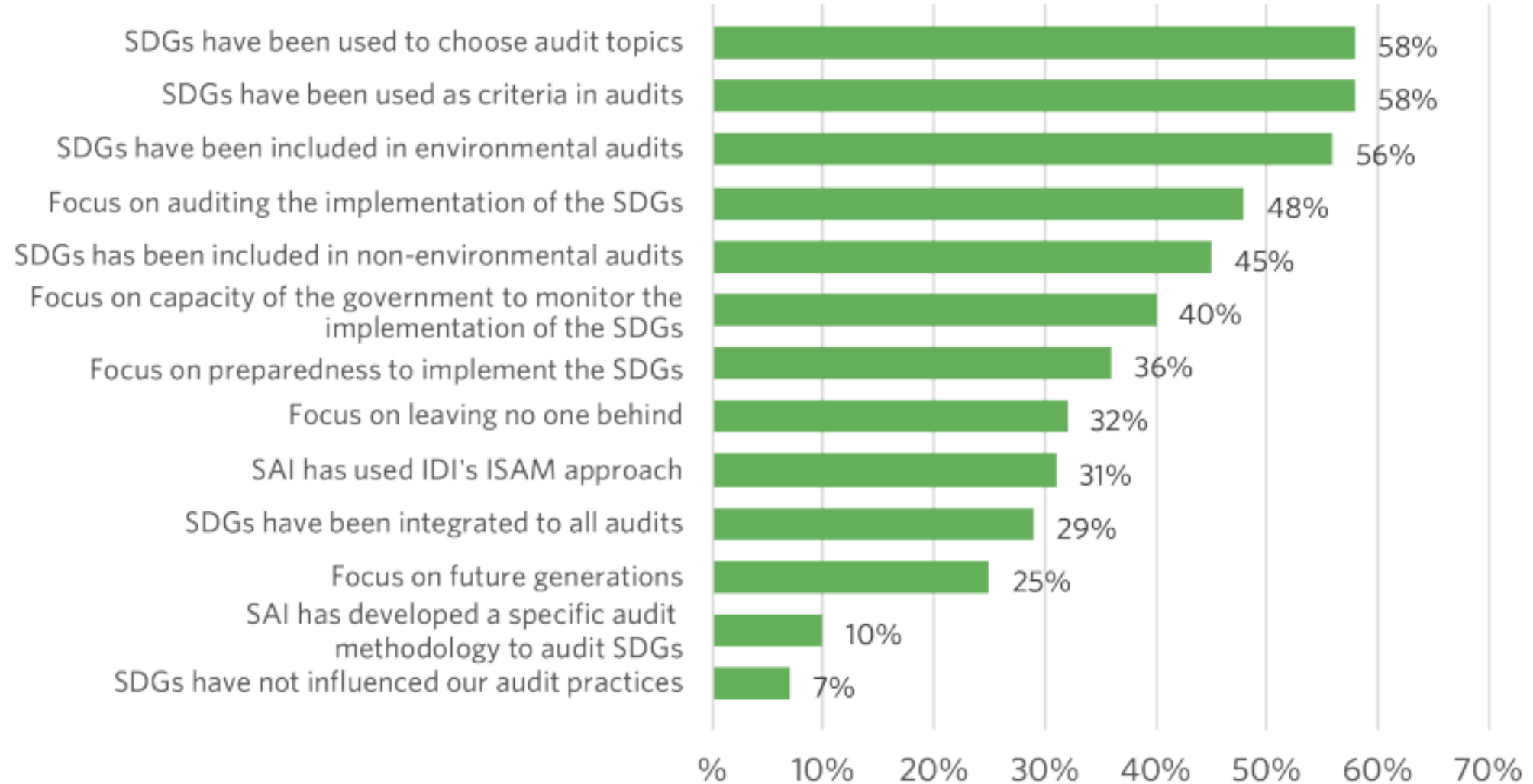
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# Climate change is a clear priority topic for SAls

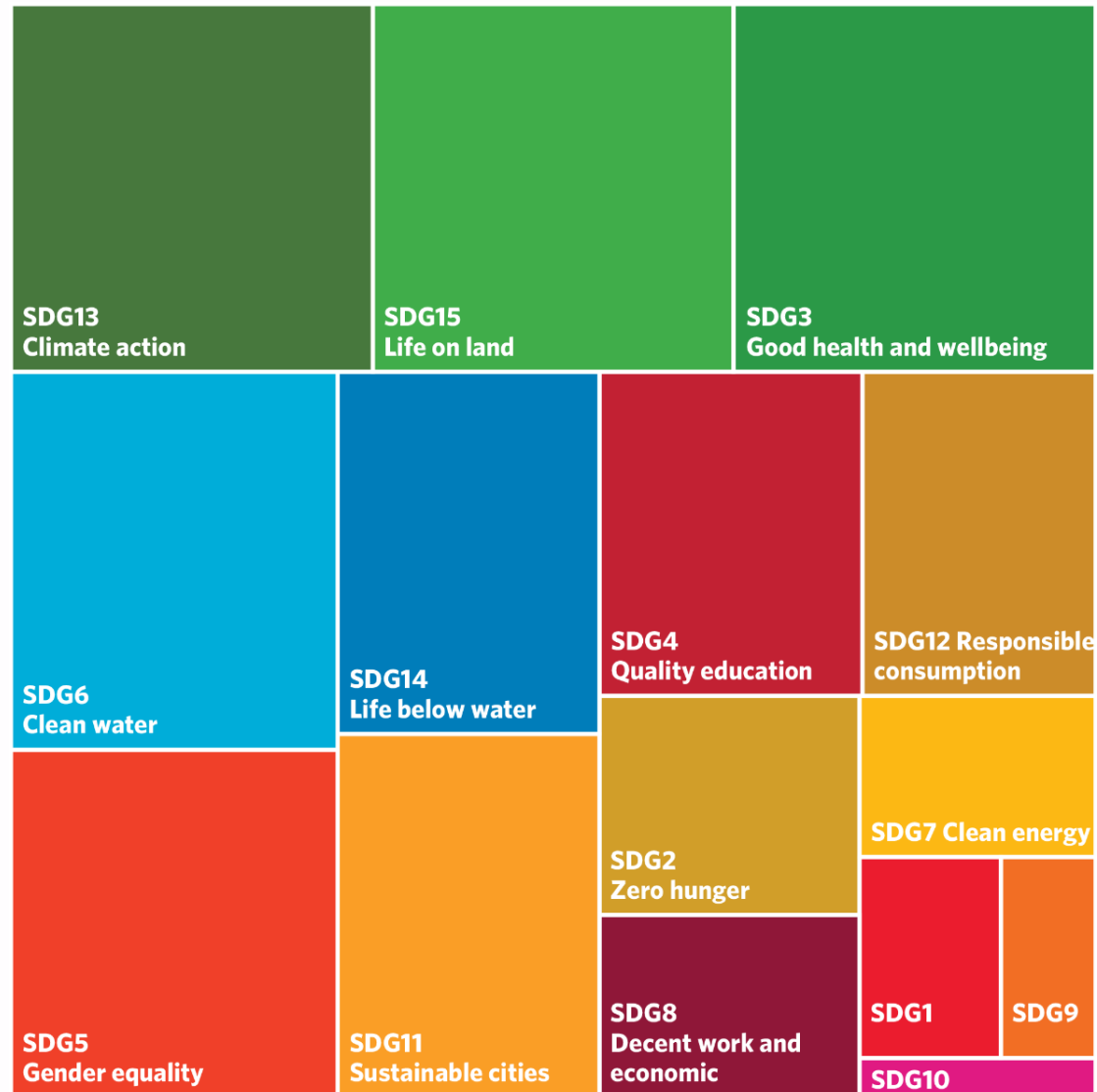
The environmental topics SAls plan to audit in 2024-2026 and the comparison to the situation in 2021

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

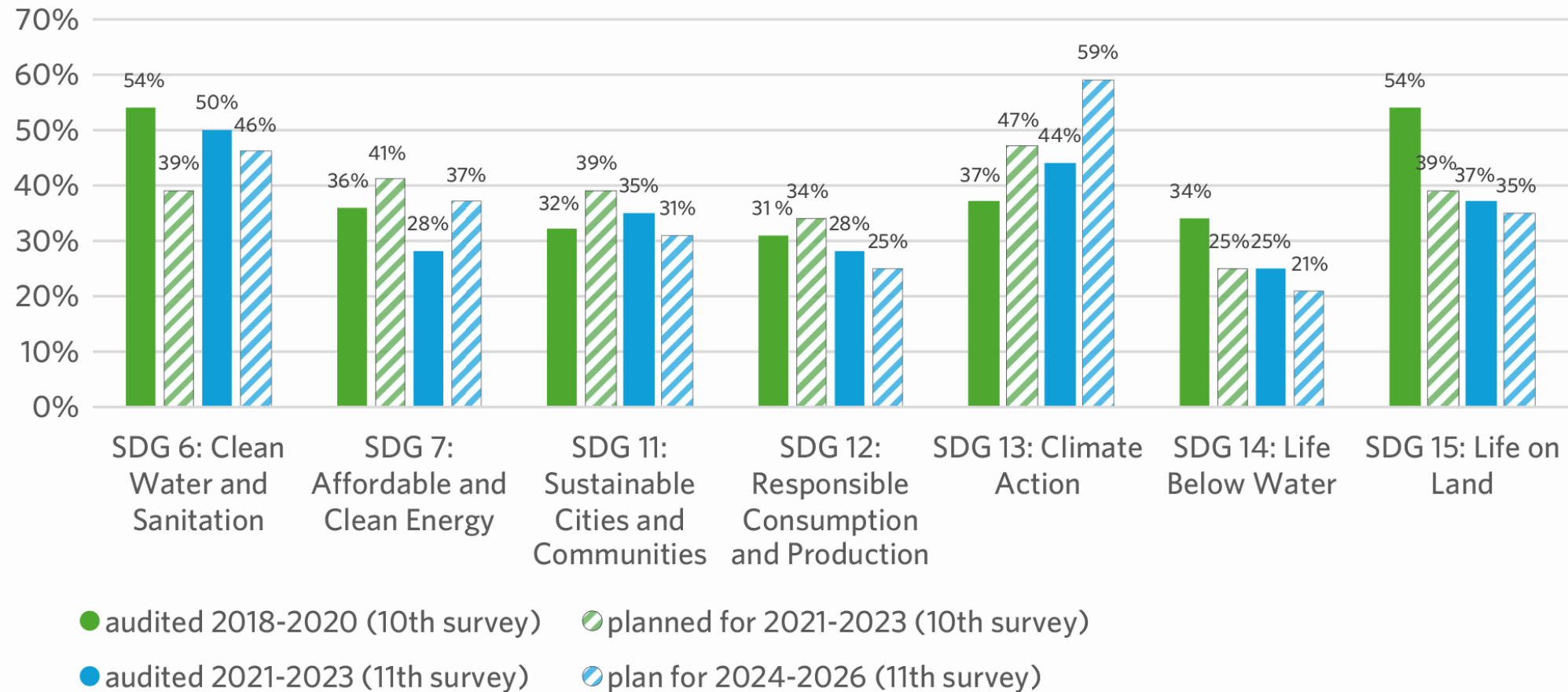
# How the SDGs affected SAI's audit practices in 2021-2023



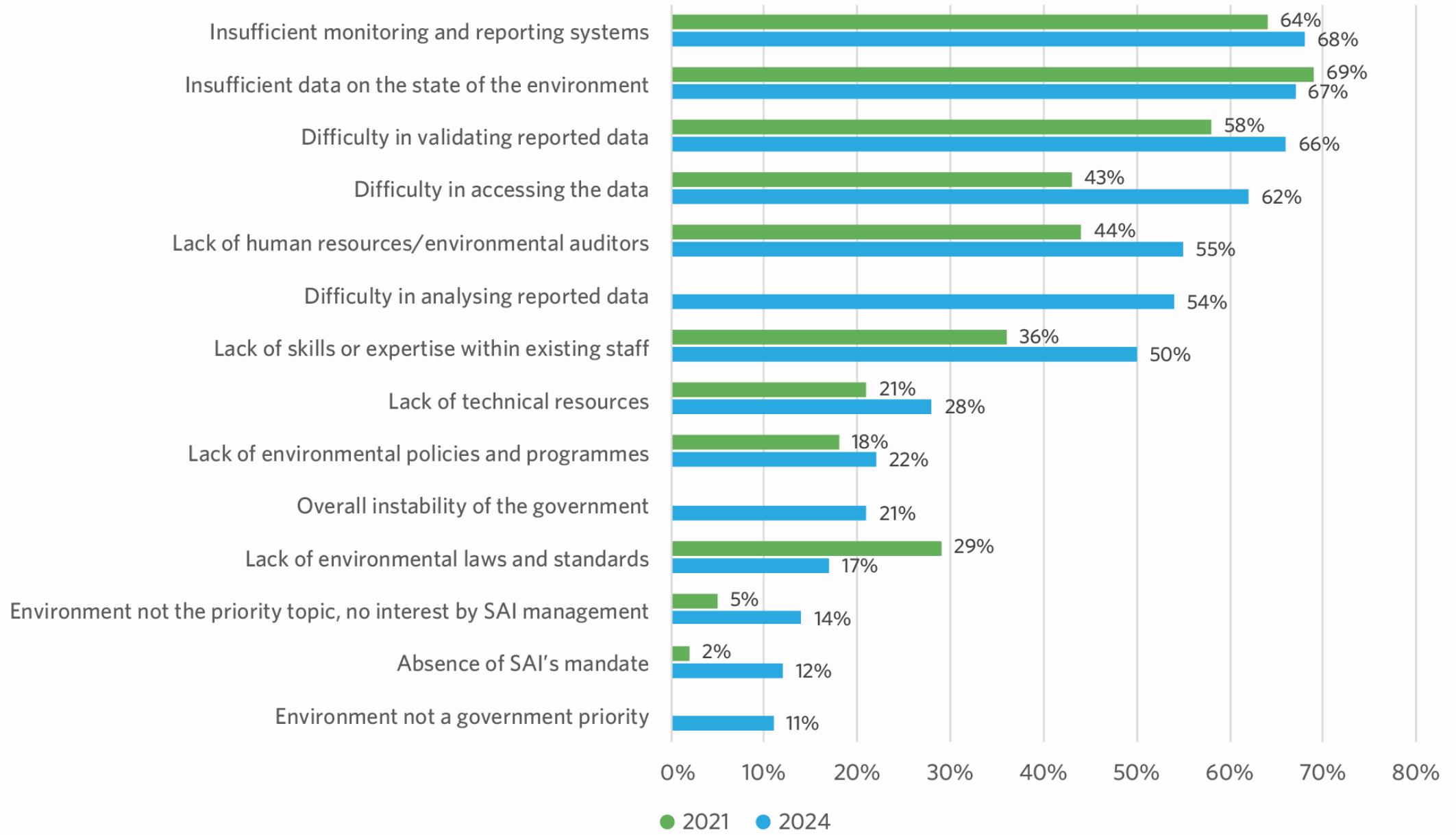
# SDGs that SAIs have audited



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



## Barriers in environmental auditing in 2021 and 2024



## Possible environmental audit developments in SAIs





The rise of environmental  
and climate audits continue  
– 11th INTOSAI WGEA survey  
on environmental auditing

