



WAVES OF ACCOUNTABILITY - WHAT AUDITORS ARE SAYING ABOUT OCEANS?

INTOSAI Working Group on Environmental Auditing (WGEA)

INTOSAI, the International Organization of Supreme Audit Institutions (SAI), serves as the global umbrella organization for the external government audit community. The Working Group on Environmental Auditing (WGEA), with 86 SAI Members, supports SAIs worldwide by:

- developing guidance and audit methodologies tailored to environmental issues,
- organizing training programs to build auditor capacity, and
- facilitating peer exchange to share best practices and innovations.

The [studies and guidance materials](#) of the WGEA have addressed, for example, climate resilience in the Small Island Developing States (SIDS), plastic pollution in the seas, and ocean acidification. The WGEA materials stress the role of regional and transboundary cooperation, stakeholder engagement and community-led approaches in fostering effective governance.

Auditors call for better monitoring and more effective budget spending

The WGEA hosts a global [audit database](#) where SAIs can submit their environmental audits. The database shows that SAIs around the world have examined a diverse set of ocean-related issues.

A selection of recent audits in the WGEA audit database include:

- Marine pollution
 - Discharges from shipping (Sweden)
 - Urban water and sanitation project (Maldives)
 - Nutrient loading from agriculture (Finland)
- Fisheries and aquatic species management and water quality
 - Water quality affecting salmon (USA)
 - Monitoring fisheries catch (Canada)
 - Funding to support aquaculture (European Court of Auditors)
- Coastal and ecosystem conservation
 - Marine protected areas (Portugal)
 - Protection of coastal ecosystems (India)
 - Adaptation measures to address the risks of coastal erosion (New Caledonia)

Marine-related audits from around the world reveal...

- weaknesses in cooperation between authorities, project oversight, and regulatory enforcement,
- uncoordinated financing and lack of cost-effectiveness in marine and water resource management,
- need for better monitoring and clearer accountability, and
- more strategic use of resources to protect marine environments and coastal communities.

The audits demonstrate connections to several targets under SDG 14 - Life Below Water.

The work of the WGEA on policy coherence also emphasizes the need to interlink the Sustainable Development Goals (SDGs), identify synergies and trade-offs between goals and their targets, and consider the emerging risks that extend beyond the SDG framework. In alignment with these priorities, the WGEA has published reports supporting audits on plastic waste, climate finance, and sustainable transport. These topics reveal compelling interlinkages when viewed through the lens of the SDGs. For example, the transport sector plays a role in plastic pollution, as tire wear from vehicles is a major source of microplastics that eventually make their way into the oceans.

The WGEA is set to publish a report on the biodiversity–climate nexus in July 2025. The WGEA will continue developing a nexus approach in auditing by integrating water into these dynamics.

For more information on the INTOSAI WGEA:

<https://wgea.org/>

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INTOSAI WGEA Ocean Commitment

Recognizing the vital role of oceans in sustainable development, the INTOSAI WGEA decided to adopt the following Ocean Commitment at the 3rd UN Ocean Conference.

In the context of the 3rd UN Ocean Conference, INTOSAI WGEA commits to empowering auditors to conduct impactful audits on marine topics, thus supporting the effective implementation of national marine policies. This work enhances transparency and accountability in government spending, thereby contributing to good governance and sustainable development. WGEA delivers this commitment with:

- organising the [23rd INTOSAI WGEA Assembly](#) with the theme “Auditing Our Blue Planet”,
- dedicating the 2026-2028 INTOSAI WGEA Work Plan projects under the water hub on blue economy and nexus climate-biodiversity-water, and
- strengthening the capacities of auditors worldwide through environmental audit training and peer exchange.

This commitment highlights the role of the INTOSAI WGEA Working Group as a key contributor to the global dialogue on ocean governance, and enhances the role of public oversight in ensuring policy coherence and accountability for marine sustainability.