



GREENLINES

A newsletter of the INTOSAI Working Group on Environmental Auditing

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Message from the Chair



Dear colleagues and friends of the INTOSAI WGEA community,

It is a profound honor to assume the role of Chair of the INTOSAI Working Group on Environmental Auditing. I take on this responsibility not as a position of authority, but as an opportunity to walk alongside you—fellow SAIs committed to safeguarding our planet through the power of transparency, accountability, and collective hope.

I would like to express my heartfelt gratitude to Dr. Sami Yläoutinen, Auditor General of Finland, for his visionary leadership and dedicated service as the previous Chair and Secretariat of the WGEA. Under his guidance, flagship initiatives such as the Environmental Audit Clinic, the ClimateScanner, and the Arctic Assembly in Rovaniemi have advanced the global relevance of environmental auditing.

My special thanks also go to Mr. Hussain Niyazy, Auditor General of Maldives, for accepting the role of Vice Chair and for his steadfast support and contributions to the Steering Committee. I also wish to thank Mr. Charles Deguara, Auditor General of Malta, for the kind offer to host the 23rd INTOSAI WGEA Assembly in July 2025—a milestone event that will bring our global community together once again.

In the 21st century, environmental auditing is no longer the duty of auditors alone. It is a shared mission for all who believe that our world is worth protecting—for today and for generations to come. Together with the State Audit Office of the Kingdom of Thailand, I envision a WGEA that is deeply rooted, boldly innovative, and globally connected.

We will build upon what is strong—extending the Environmental Audit Clinic, promoting Sustainability Reporting as a shared language for governance, and supporting the ClimateScanner platform. We will also initiate purposeful innovations—such as the Blue Value initiative to introduce natural asset valuation in the public sector, especially in water governance. And we will design shared spaces for collaboration—through the Green Bridge Forum, a global Massive Open Online Course (MOOC) platform, and partnerships with UNEP, UNDRR, COP, and regional bodies.

In this new chapter, I am guided by three principles: listen deeply, unite hearts and minds, and create spaces of trust. WGEA is more than a working group—it is a global movement of conscience, one that dares to act, to transform, and to inspire. Let us walk forward together—with courage, humility, and shared purpose.

Mr. Monthien Charoenpol, Chair, INTOSAI WGEA, Auditor General of the Kingdom of Thailand

Feature Story and Feature Story Extra

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Awareness, Action, Anticipation: A New Blueprint for Environmental Audits

Environmental auditing is entering a transformative era, where identifying problems is no longer enough. As highlighted in the Constructive Audit Model developed by SAI Thailand, traditional practices often focus narrowly on past failures, leaving a persistent “impact gap” in how audit findings translate into environmental improvements. The challenges of climate change, waste management, and water scarcity require SAIs to operate as learning organizations capable of guiding adaptive, forward-looking governance. This research project under the Asian Organization of Supreme Audit Institutions (ASOSAI) WGEA responds to that need by reframing audits as catalysts for improvement rather than exercises in fault-finding.

At the core of this model is the 3A Approach—Awareness, Action, and Anticipation. Awareness builds shared understanding between auditors and auditees through reflective tools and collaborative diagnostics. Action nudges real-time behavioral improvements using dashboards, best-practice exchanges, and digital tools such as AI-assisted analysis. Anticipation positions SAIs to support governments in preparing for emerging risks through scenario planning, stress testing, and predictive environmental analysis. Together, the 3A pillars shift environmental audits toward constructive engagement, capacity development, and future-oriented accountability.

The model has been operationalized through four Audit Labs—AI Simulation, Mind Gym, Coding Unplugged, and Foresight & Impact—which serve as experimental environments for auditors to test and refine new skills. These labs follow a participatory action research cycle, enabling continuous learning and adaptation. Early results indicate improved mindsets, stronger auditor–auditee relationships, and deeper integration of foresight into audit planning and reporting. As the project moves toward regional adoption, SAI Thailand aims to position the 3A Constructive Audit Model as a practical pathway for ASOSAI WGEA members seeking to enhance environmental governance and deliver meaningful, system-level impact.

Constructive Audit by the 3A Approach

Challenges of Environmental Auditing

Focus on past failures



Limited impact on systemic change



Requires forward-looking approaches

A New Perspective



A New Perspective



Awareness

Action



Three Components of the 3A Approach

Anticipation

(Source: ASOSAI WGEA.)

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Driving Impactful Environmental Auditing: Key Highlights from the 2023–2025 INTOSAI WGEA Work Plan

As the 2023–2025 INTOSAI WGEA Work Plan has come to a close, we reflect on a period marked by innovation, collaboration, and progress in environmental auditing. From snapshots to updated guidance and new tools for SAIs, this work has strengthened the global capacity to address the effectiveness of governing pressing environmental challenges. Here are the key highlights and lessons that emerged from this work.

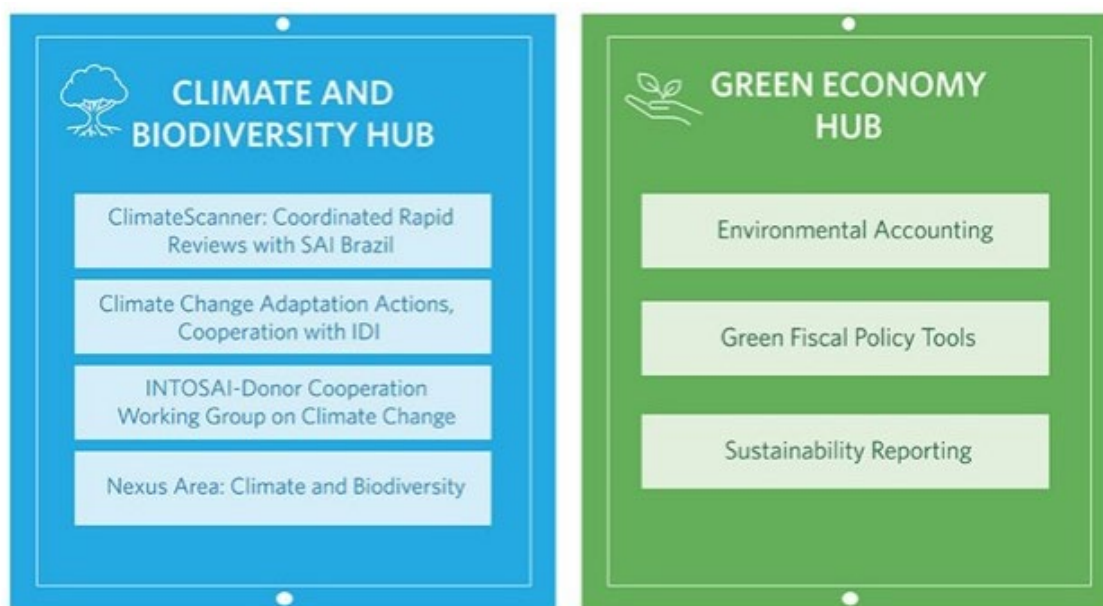
The INTOSAI WGEA Work Plan 2023–2025 projects were structured around two thematic hubs: Climate and Biodiversity, and Green Economy (see graphic below).

As a result of this work, in July 2025 the 23rd Assembly in Malta adopted four snapshots:

- [Climate-Biodiversity Nexus](#)
- [Environmental Accounting](#)
- [Green Fiscal Policy Tools](#)
- [Sustainability Reporting](#)

As the term “snapshot” suggests, the aim was to produce concise reports offering practical insights into each topic. Besides the final outputs, available on our [website](#), you can also find additional materials, such as an audit question and audit criteria bank for the Climate-Biodiversity Nexus project.

In addition to the snapshots, the 23rd Assembly adopted the [INTOSAI WGEA Guidance on Environmental Auditing](#). This guidance consolidates three previous—and now significantly outdated—guidance documents on environmental auditing and updates their content. The decision to update the guidance outside the Forum for INTOSAI Professional Pronouncements (FIPP) framework was prompted by the lengthy official process, which makes it difficult to submit update requests. Consequently, we prioritized an updated document over its official status. Given the rapidly evolving nature of environmental issues, outdated documents that fail to reference the Paris Agreement, Kunming–Montreal Global Biodiversity Framework, or Sustainable Development Goals (SDGs), pose a reputational risk for INTOSAI.



Projects in the INTOSAI WGEA Work Plan 2023–2025 were structured around two thematic “hubs”: *Climate and Biodiversity* and *Green Economy*. (Source: INTOSAI WGEA)

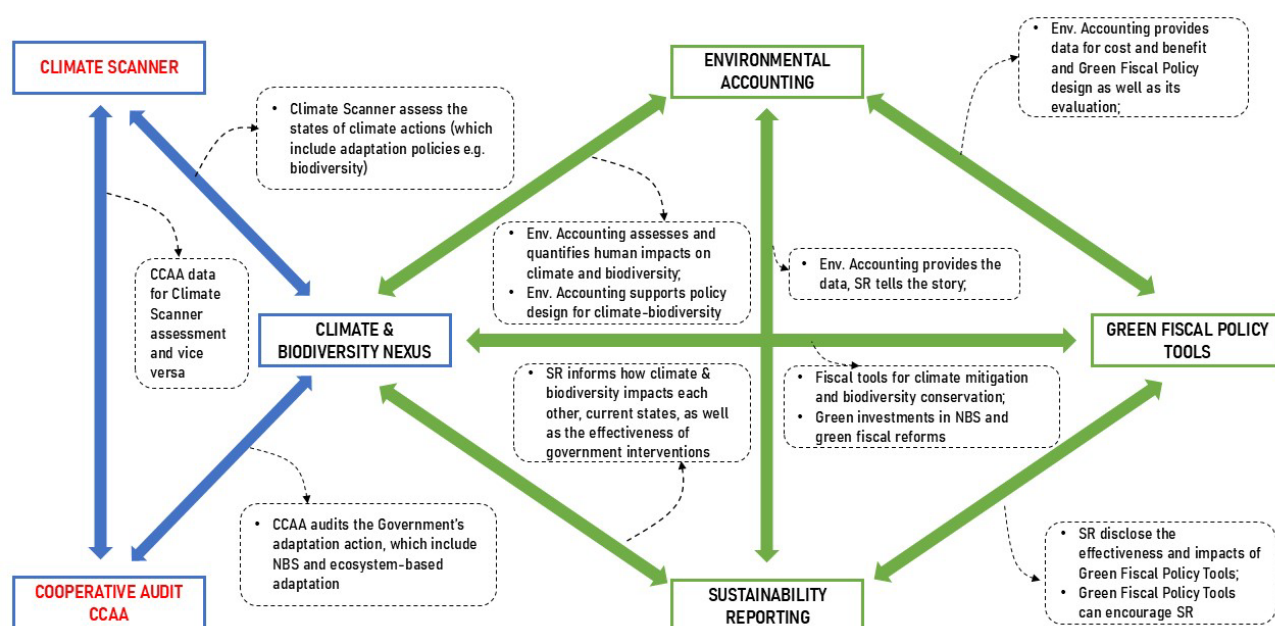
Projects under the Green Economy hub emphasized linking environmental issues with financial and governance frameworks and aimed to provide tools for auditors to address those issues. For example,

- The Environmental Accounting snapshot introduces different environmental accounting frameworks aiming to integrate environmental and economic data and elaborates how SAIs might evaluate or engage with environmental accounting.
- The Green Fiscal Policy Tools snapshot explores various tax and subsidy instruments aiming to address environmental issues. In addition to the snapshot, the Green Fiscal Policy Tools project resulted in an [evergreen website](#) that will be regularly updated with topical audit examples.
- The Sustainability Reporting snapshot urges telling the story of environmental, social and economic impacts of governmental activities—and providing assurance for it.
- The Climate-Biodiversity Nexus snapshot highlights how climate policies and biodiversity conservation must be aligned for effective outcomes. It also interlinks the other projects by emphasising that nature-based solutions often benefit both climate and biodiversity goals and help bridge climate mitigation and adaptation policies.

The Climate and Biodiversity hub also included two large collaborative projects. ClimateScanner, led by SAI Brazil, urges SAIs to conduct rapid reviews of their governments' climate actions. The Climate Change Adaptation Actions (CCAA) cooperative audit on climate change adaptation, carried out with the INTOSAI Development Initiative (IDI), supported over 50 SAIs in conducting performance audits on climate adaptation. Now that the summaries of the second round of [ClimateScanner](#) and [compilation report of CCAA](#) are available, it is evident that the outcomes are strongly aligned.

The work plan also included a capacity building effort. The project on donor support for climate change organised a workshop at the 22nd Assembly in Rovaniemi in January 2024. One spin-off from this project was the agile Audit Clinic, as it became apparent that there was not much appetite for a heavier peer-to-peer support model. The Audit Clinic, piloted in 2025, received overwhelming support from the participating SAIs and the project will continue with a new round in 2026.

WGEA's 2023–2025 Work Plan projects were not meant to be isolated, but to interact with each other. A recent blog post sheds light on some of these interlinkages: [Towards systemic approach: Integrating INTOSAI WGEA projects on climate, biodiversity and green economy.](#)



(Source: INTOSAI WGEA)

All documents aim to strengthen SAIs' ability to audit environmental topics effectively, providing methodologies, question banks, and criteria for audits. The overall message is that environmental issues are important for public sector budgets and across various sectors. The projects have been supplemented with training both in the format on Massive Open Online Courses (MOOC) as well as with in-person and webinar formats.

Closing the chapter on SAI Finland's chairmanship

The completion of this Work Plan also marks the end of SAI Finland's chairmanship. While SAI Thailand is starting as the new Chair, this is a good opportunity to reflect on the past six years.

Our vision is "Innovative Environmental Auditing—For a Common Sustainable Future." Some of the innovations include the WGEA Award, which has promoted topical ideas and innovations in environmental auditing and engaged SAIs worldwide in sharing their contributions. We also adopted a practice where we compile the key messages of each Assembly's specific theme. This means that the results of the valuable discussions on circular economy (20th online Assembly), climate resilience (21st Ukulhas Assembly), Arctic environmental change and indigenous knowledge (22nd Rovaniemi Assembly), and Blue Planet (23rd Malta Assembly) will remain available afterwards, including for those who were unable to attend the meetings.

We have developed remote working methods, such as considering online meetings where applicable, in part due to the pandemic but also to reduce the environmental impact of travelling. To better organise the work, we introduced a Vice Chair arrangement and invited SAI Maldives to take on this role, with the endorsement of the Steering Committee.

While multilateral environmental agreements are key for environmental auditors—providing inspiration and sources of audit criteria—the WGEA Work Plans have also been aligned with the SDGs. On the one hand, the focus has been on environmental SDGs. On the other hand, we have stressed the interlinkages between goals

and targets and highlighted the need for policy coherence.

In addition to aligning our work with SDGs, we have also produced a video summarising our activities related the SDGs: [INTOSAI WGEA—Activities on Sustainable Development Goals \(SDGs\)](#) for the 2025 High-level Political Forum on Sustainable Development.

Focus on communication and stakeholder relations

We have also invested significantly in communication and visualisation. One of the first things we did was to visualise all materials that WGEA has produced over the years in the form of a WGEA publication tree. Although many of these publications have already been archived, the WGEA tree gives an understanding of the themes WGEA has worked with. Interestingly, the first WGEA publication was about natural resource accounting—a topic that the WGEA has worked on over the years, including in the 2025 edition on environmental accounting! The updated tree is available on the [WGEA website](#).

Another focus area for SAI Finland has been stakeholder cooperation. We have strengthened our collaboration with various United Nations entities, as well as the World Bank and the Organisation for Economic Co-operation and Development (OECD), because we believe that auditors have important contributions to global environmental governance. To highlight our work, we have compiled audit bulletins for various global summits. As a recent example, the summary of audits on climate adaptation has clear messages for global stakeholders, such as [criticism](#) of how piecemeal climate funding has been without a strategic approach.

It was a great opportunity to conclude our work at the COP30 Climate Conference with two events, which included stakeholders from the United Nations Office for Disaster Risk Reduction, the United Nations Environment Programme, the Global National Adaptation Plan Network, as well as the United Nations Development Programme. We hope that these contacts will also support the future Chairs in continuing impactful work!



WGEA's Auditing for Resilience Panel at COP30 (Source: TCU Brazil)

At its heart, WGEA's work is about collaboration. Our achievements as a Secretariat were made possible by the steadfast support of the Steering Committee and the unwavering dedication of our project leaders. It has been an honour to serve the WGEA community so deeply committed to advancing environmental auditing

While this Work Plan period has ended and we pass the baton to Thailand, there is excellent momentum to carry the work effectively forward. With new tools, guidance, and partnerships in place, WGEA is well-positioned to support SAIs in driving impactful audits that contribute to a more sustainable future.

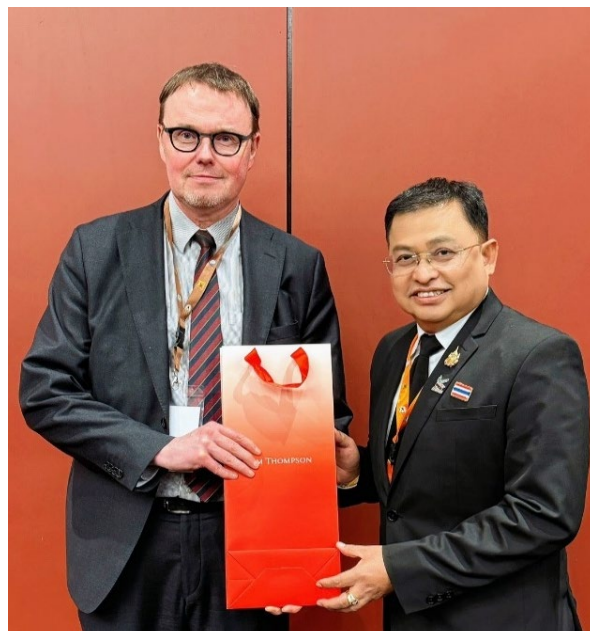
*Vivi Niemenmaa, SAI Finland, Secretary General of the
INTOSAI WGEA in 2020-2025*

WGEA News

Handover of the INTOSAI WGEA Chair at INCOSAI XXV

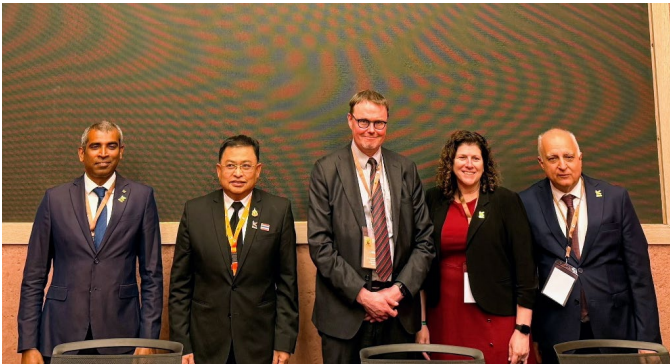
During the 25th Congress of INTOSAI (INCOSAI) in Sharm El-Sheikh, a simple but meaningful moment took place when Dr. Sami Yläoutinen, Auditor General of Finland, formally entrusted the Chairmanship of the INTOSAI WGEA to Mr. Monthien Charoenpol, Auditor General of Thailand. The handover reflected a shared commitment to strengthening environmental auditing as a global public good, carried out with mutual respect and a spirit of cooperation.

In expressing his gratitude, Mr. Monthien acknowledged Finland's long-standing dedication to the WGEA community and noted that Thailand approaches the Chairmanship with humility—aiming to work closely with member SAIs, contribute where useful, and ensure continuity in the group's constructive and inclusive tradition. He introduced the 4C Compass—Continue, Create, Commit, Connect—as a guiding approach for the coming term, emphasizing collaboration, learning, and shared problem-solving across the membership.



**Dr. Sami Yläoutinen, Auditor General of Finland and
Mr. Monthien Charoenpol, Auditor General of Thailand.**
(Source: SAI Thailand)

The photographs from the session capture the atmosphere of the event: a warm exchange between the outgoing and incoming Chairs (see above), members of the WGEA community standing together to reaffirm their joint effort toward environmental accountability (see below), and a panel discussion on climate adaptation audits (see photo to the right).



The Auditors General of Maldives, Thailand, Finland, Canada and Malta at the INTOSAI WGEA event at INCOSAI (Source: INTOSAI WGEA).

Thailand expressed its intention to serve as a steady Secretariat—supporting conversations, knowledge sharing, and cooperative activities that help SAIs address the environmental challenges facing the next generation.



A panel discussion on climate adaptation audits at INCOSAI 2025 (Source: INTOSAI WGEA.)

Global Recognition for Innovative Practices in Environmental Auditing

At the 23rd INTOSAI WGEA Assembly held in July 2025 in Malta, WGEA presented the 4th WGEA Awards for Innovative Practices in Environmental Auditing. In addition to a special acknowledgement of SAI Brazil for its inspirational work on the ClimateScanner, WGEA presented awards for audits from SAI Philippines and SAI Tanzania.

The Philippines – Audit on the National Climate Change Action Plan

SAI Philippines was awarded the winner of the 4th WGEA Awards for Innovative Practices in Environmental Auditing under Category 1: Pioneering Multi Level Governance Insights and Data Driven Impact.

The jury agreed that this audit was the best representation of innovation in environmental audit for a number of reasons. For example, the audit examined climate change adaptation and mitigation policies in multiple jurisdictions thereby looking not only at

national level plans and policies but also implementation at the local government level.



SAI Philippines receiving the award from INTOSAI WGEA Chair Sami Yläoutinen and Kimberley Leach from SAI Canada. (Source: INTOSAI WGEA)

In addition to the multiple jurisdiction approach, the audit also emphasized on human security. This is an important innovation in looking at the local impact of plans and policies developed at more senior levels of government. And, by emphasizing human security, the audit placed community well-being at the center or focus of climate accountability.

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, social dimensions, etc.

A copy of the [report](#) is available on the Philippines Commission on Audit website.

For further information, please contact Michael L. Racelis at mlracelis@coa.gov.ph or Dondon P. Marcos at dpmarcos@coa.gov.ph.

Tanzania – Audit on the Management of Carbon Trade

SAI Tanzania was awarded the winner of the 4th WGEA Awards for Innovative Practices in Environmental Auditing under Category 2: Emerging Environmental Issue in Audit. The Controller and Auditor General (CAG) of the United Republic of Tanzania, Mr. Charles Edward Kichere, officially received the award during the Assembly in Malta.

This award recognised SAI Tanzania's groundbreaking audit on the management of carbon trade, its first audit in this highly technical and complex area. The award had significant impacts on SAI Tanzania by enhancing its national and international reputation as an example of environmental auditing, building stakeholder confidence, and motivating staff to continue innovating in environmental audit practices.

Furthermore, the achievement had a positive impact on the African Organization of Supreme Audit Institutions (AFROSAI) WGEA as it showcased the capacity and innovation of SAIs in auditing emerging and complex environmental challenges. It also strengthened the visibility of the region within the global auditing

community, encouraged knowledge-sharing among member SAIs, and inspired them to undertake audits in new and complex environmental areas.

The recognition also created new opportunities for regional collaboration, such as potential joint environmental audits and peer capacity-building programs.



The Controller and Auditor General (CAG) of SAI Tanzania, Mr. Charles Edward Kichere, received the award during the 23rd INTOSAI WGEA Assembly in Malta. (Source: INTOSAI WGEA)

Looking ahead, SAI Tanzania intends to build on this achievement by expanding its environmental audits into areas such as biodiversity conservation, renewable energy, waste management, and climate resilience.

A copy of the [report](#) is available on the National Audit Office of Tanzania's website. *For further information, please contact Mr. George C. Haule at George.Haule@nao.go.tz and Mr. Joseph Nkengele at Joseph.Nkengele@nao.go.tz.*



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AFROSAI WGEA Convenes First Steering Committee Meeting

AFROSAI WGEA convened its inaugural Steering Committee Meeting on 9th September 2025. The virtual meeting was chaired by Mr. Charles E. Kichere, Controller and Auditor General of Tanzania and Chairman of AFROSAI WGEA.

The session brought together representatives from SAI Cameroon, SAI Egypt, SAI Kenya, SAI Libya, SAI Rwanda, SAI Tanzania, SAI Uganda and SAI Zambia, along with members of the AFROSAI WGEA Secretariat.



Mr. Charles Edward Kichere (third from left), who is the Chairman of AFROSAI WGEA and the Controller and Auditor General (CAG) of SAI Tanzania, led the first AFROSAI WGEA Steering Committee Meeting. (Source: AFROSAI WGEA Secretariat)

2025–2027 term. The Committee also discussed the 2026–2027 AFROSAI WGEA Biennial Work Plan. Additionally, the Chair shared updates from his participation in the INTOSAI WGEA Assembly and Steering Committee Meeting held in Malta in July 2025, underscoring the importance of reinforcing both regional and global cooperation in environmental auditing.

The meeting represented an important milestone in strengthening AFROSAI WGEA's governance and charting the way forward for the 2026–2027 work cycle. Members reiterated their commitment to advancing environmental auditing across Africa and to fostering collaboration among Supreme Audit Institutions to address emerging environmental challenges.



The AFROSAI WGEA Secretariat participated in the first AFROSAI WGEA Steering Committee Meeting. (Source: AFROSAI WGEA Secretariat)

Key deliberations included discussions on the AFROSAI WGEA mandate and Terms of Reference, as well as the roles and responsibilities of the Steering Committee. Members also elected SAI Egypt as Vice Chair for the

PASAI - Rising to the Challenge of Adapting to Climate Change in the Pacific

Pacific Island nations are on the frontline of climate change. People in these nations experience the realities of climate change every day, including rising sea levels and temperatures, coastal erosion, saline intrusion, more intense and frequent cyclones, droughts, flooding, and degradation of vital ecosystems, such as coral reefs.

These effects of climate change have tangible impacts on the communities, economies, and development of Pacific Island nations. They result in displacement of people, loss of ancestral homes, health risks, food and water insecurity, and endangerment of children's futures.

Over 2024–25, government audit offices of the Federated States of Micronesia, Fiji, the Marshall Islands, New Caledonia, Samoa, Solomon Islands, Tonga, Tuvalu, and Vanuatu took part in the IDI-WGEA global Climate Change Adaptation Actions (CCAA) audit.

Individually, the 9 government audit offices examined the effectiveness of their governments' planning and actions to adapt to climate change. Four examined the effectiveness of actions to adapt to sea level rise and coastal erosion, four examined the effectiveness of climate change adaptation planning and actions, and one examined the effectiveness of water resource management.

These audits are highly pertinent given the real impacts of climate change in the Pacific. As the audits have been done concurrently, together they provide a rich understanding of the challenges of adaptation action planning and implementation of measures across the Pacific, and what is commonly needed for more effective adaptation action.

The audits also provide transparency for citizens and hold the relevant government agencies to account for the effectiveness of their actions to adapt to climate change in the Pacific.

Implementing climate change adaptation measures is not easy. It often involves complex and innovative solutions, depends on multiple parties coming together with common purpose, and requires substantial funding. Nonetheless, governments need to act with greater urgency and greater effect to ensure that investments are made to adapt to climate change and that these investments have significant and enduring benefits.

The findings of the audits were brought together into a regional report by the Pacific Association of Supreme Audit Institutions (PASAI), *Adapting to climate change: Building the Pacific's future*. The regional report, links to individual reports, and videos from contributing auditors are on PASAI's [Regional reports](#) page.

ADAPTING TO CLIMATE CHANGE: BUILDING THE PACIFIC'S FUTURE



The calls to action from the audits are clear and consistent. Governments need to act now to ensure that:

- they secure available financing and expertise for long-term, sustainable solutions,
- measures are better planned and targeted to where they are needed and can be most effective,
- measures are implemented more effectively through more coordinated and inclusive action, and
- there is accountability for delivery of the intended outcomes through monitoring and reporting.

The regional report concludes that the time for more concerted action to adapt to the realities of climate change for people in the Pacific is now. Governments need to respond to the calls for action in the report. Rising to the challenge of adapting to climate change in the Pacific requires urgent, bold and determined action to adapt, preserve lifestyles, and build a future for generations to come.

The [global CCAA audit findings](#) show that the Pacific is not alone in facing the challenges of adapting to climate change. Other small island developing states (SIDS) are facing the same race against time as in the Pacific to take more effective action.

For more information contact mike.scott@pasai.org.



Australia

Sustainability Reporting and Assurance

Sustainability reporting and assurance is advancing in Australia, with climate-related disclosures as the initial focus. Australian sustainability reporting and assurance standards are aligned with international frameworks adapted to reflect the Australian regulatory, economic and environmental context. Entities governed by Australian company law (Corporations Act 2001) have commenced sustainability reporting and assurance. This includes several government-owned companies, with four commencing this financial year, 1 July 2025 to 30 June 2026.

Commonwealth climate disclosure (CCD) reporting requirements are being phased in for Australian government entities and companies that fall outside the Corporations Act sustainability reporting thresholds. A CCD assurance and verification policy is currently under development and is expected to be finalised towards the end of 2025.

The Australian National Audit Office (ANAO) has a critical role in ensuring trust and accountability in sustainability reporting by Australian government entities. To prepare, the ANAO has developed a comprehensive implementation plan for sustainability assurance services.

Key elements of the ANAO implementation plan include proposed amendments to the Auditor-General Act 1997 to provide for a separate sustainability assurance function, resource expansion, staff training and the development of a tailored assurance methodology and quality framework. These efforts aim to strengthen the credibility of climate-related disclosures, supporting informed decision-making across the public sector and helping the Australian government meet its climate commitments and priorities.



Brazil

INTOSAI Pavillion at COP30

INTOSAI hosted a Pavilion at the 30th United Nations Climate Change Conference (COP30), in Belém, Brazil, from 10 to 21 November 2025. The Conference of the

Parties (COP) is the main decision-making body of the United Nations Framework Convention on Climate Change, bringing together governments, international organizations, the private sector, and civil society to advance global efforts to address the climate crisis.

The Pavilion was organized under the leadership of the Federal Court of Accounts of Brazil (TCU) and with the endorsement of the Accountability State Authority of Egypt, the newly elected Chair of INTOSAI. Located in the Blue Zone, where the Leaders' Summit and official negotiations take place, the INTOSAI Pavilion represented a pioneering initiative for the audit community in the history of COP events. It served as a platform to showcase the contribution of SAIs to global climate governance, transparency, and sustainable development.

It also featured INTOSAI's flagship initiative, the ClimateScanner, supported by 141 SAIs worldwide. During COP30, the new ClimateScanner website was launched, presenting the results of assessments conducted by more than 100 countries, both as consolidated global findings and as individual national analyses.



Chile

Convention on International Trade in Endangered Species (CITES)

The Office of the Comptroller General of the Republic of Chile (CGR) has identified severe irregularities in the implementation of Law No. 20.962, which regulates CITES in Chile. In force in Chile since 1975, CITES aims to ensure that international trade in wild species does not threaten their survival.

Reports published in 2024 and 2025 by the Department of Environment and Public Works of the CGR revealed structural deficiencies in the management, oversight, and coordination of the public institutions responsible for enforcing this international treaty, which is of paramount importance for the protection of global biodiversity. [Illegal wildlife trade affects around 4,000 plant and animal species worldwide](#), making it one of the most environmentally damaging and profitable forms of transnational organized crime.

News Briefs from Around the SAI World

The Comptroller's findings revealed significant deficiencies in permit processing. Export and re-export permits for CITES-listed species were issued by administrative authorities without obtaining the mandatory opinion of the scientific authority, without verifying the legal origin of the specimens, and without issuing the required non-detriment findings, all in direct violation of the Convention's core principles.

Serious deficiencies were also found in the custody and traceability of seized specimens, parts, and derivatives. In numerous cases, authorities were unable to account for the final destination of seized items, which included cacti, tanned snake skins, armadillo charangos, caimans, and taxidermied animals. These items were intended to remain under official custody and protection.

Furthermore, the CGR detected inconsistencies in the information provided to the Undersecretariat of Foreign Affairs for the preparation of Chile's annual reports to the CITES Secretariat.

These deficiencies and others identified by the Comptroller ultimately undermined Chile's efforts to combat illegal wildlife trafficking. Consequently, the Comptroller initiated disciplinary proceedings within the implicated agencies, provided the Public Prosecutor's Office with pertinent background information, and requested remedial measures aimed at enhancing the management and enforcement of wildlife trade controls.

Related news can be found at: [Diario Estrategia](#); [Puranoticia.cl](#); [G5 Noticias](#); [Contraloría General de la República de Chile](#). For more information, contact Hugo Segovia, Head of the External Audit Department, at hsegovias@contraloria.cl and Katherine Córdova, Head of the Environmental Unit, at kcordovah@contraloria.cl.



Czech Republic

Promoting the Use of Renewable Energy

The Modernisation Fund (MF), which supports, among other things, investments in the development of renewable energy production facilities, is intended to contribute to decarbonisation in the Czech Republic. The MF is financed by the auctioning of emission allowances

under the European Union Directive and is managed by the European Investment Bank. The allocation of MF funds is based on the market price of emission allowances and the volume of auctioned allowances for the MF.

The Supreme Audit Office of the Czech Republic (SAO) audited the activities of the Ministry of the Environment (MoE) and the State Environmental Fund (SEF) related to the provision of funds from the MF to support renewable energy sources (RES) under the RES+ programme, focusing on the set-up of the support system, administration of the applications for support, and the provision of funds. Furthermore, the SAO audited the compliance of 12 selected beneficiaries. The goal of the audit was to examine whether these funds were spent effectively and in accordance with legal regulations.

By 2030, the Czech Republic is expected to reach a 30 percent share of RES in gross total energy consumption, compared to 18.59 percent in 2023. The European Commission recommends that the Czech Republic increase the share of RES to at least 33 percent and contribute to achieving the EU target for renewable energy by 2030, which is at least 42.5 percent. The Czech Republic's targets for RES are therefore relatively low.

Audit findings include the following:

- The estimated amount from the MF allocated to the RES+ programme will not ensure the required increase in electricity production from RES by 2030.
- Three-quarters of support from the audited RES+ calls was received by the 15 largest beneficiaries.
- MoE and SEF did not sufficiently incentivise investments in electricity storage.
- MoE and SEF set conditions that allowed beneficiaries to proceed inconsistently when selecting a contractor. Most beneficiaries did not have to follow any rules when selecting contractors.
- Funds provided by SEF from the RES+ programme for the installation of Photovoltaic solar panels on houses and public buildings contribute less to the increase in installed RES capacity than funds provided from the RES+ programme by SEF to

businesses, which is due to the higher level of support per unit of PV capacity.

- In the first four RES+ calls, MoE and SEF supported projects include investments in battery storage only at 7 percent of the capacity of supported PV power plants.

Read the [full report](#). For further information, please contact Sylva Müllerová or Michal Rampír at sylva.mullerova@nku.gov.cz or michal.rampir@nku.gov.cz.



Estonia

Implementation of Polluter Pays

The aim of the [audit](#) was to determine whether the “polluter pays” principle is being implemented—meaning that environmental users pay according to their actual use and those who cause environmental damage must compensate for the harm caused. The National Audit Office Estonia analysed environmental permits in three areas—mineral resources, waste, and special water use—to determine whether and how the responsible authority sets requirements for accounting of environmental use in the permits.

The audit found that the current system for granting permits, calculating charges, and supervising environmental use is insufficient to ensure that environmental charges reflect actual use and that similar companies are treated equally. Key issues include a lack of clear or consistent methodologies for environmental accounting in several areas. The state supervision generally focuses on formal compliance rather than verifying the accuracy of the reported data. In addition, the responsible authority has allowed large-scale recovery of mineral waste from the fossil fuel industry without verifying whether the recovery was justified, resulting in tens of millions of euros in potential pollution charges lost to the state. The audit also found that the responsible authority often fails to identify or hold accountable those who cause environmental damage. In many cases, damages are processed under sectoral laws that do not require compensation for environmental damage, meaning the damage often remains unremedied.

The National Audit Office recommends that the responsible ministry and authority develop and establish clearer methodologies for calculating environmental use and charges, strengthen data verification, and improve supervision. It also advises updating regulations to clarify the required information in permit applications and ensure proper verification of measuring instruments. The responsible authority should more thoroughly examine the content of waste recovery activities and ensure that environmental damage is either remedied or financially compensated.

[Link to the audit report.](#)



Tanzania

Management of Carbon Trade

The main objective of the Performance Audit Report on the Management of Carbon Trade was to assess whether the Vice President's Office–Division of Environment National Carbon Monitoring Centre has effectively managed carbon trade in the country to control greenhouse gas emissions and stimulate economic growth through revenue generated from carbon credits.

The audit found that the regulatory framework for the management of carbon trade was not adequately aligned with international agreements such as the Paris Agreement and the Kyoto Protocol, which limited country's participation in global carbon markets. In addition, the Vice President's Office, through the National Carbon Monitoring Centre and project proponents, continued to rely on outdated national greenhouse gas emissions baseline data, which had not been updated for nearly 10 years. The audit further revealed that 71 percent of carbon trade projects experienced delays due to ineffective initiation and planning by the National Carbon Monitoring Centre.

The audit also observed a lack of transparency in the pricing of carbon credits, as the exact price of credits that generated 36 billion Tanzanian shillings between January 2023 and July 2024 remained undisclosed.

The audit concluded that the government, through the Vice President's Office–Division of Environment, did not effectively manage carbon trade activities. Finally, the Controller and Auditor General recommended that

the Government rectify the noted challenges and improve the level and extent of implementation of carbon trade projects in the country, to enhance the country's contribution toward efforts to control greenhouse gas emissions and stimulate economic growth through revenues generated from carbon credits.

A copy of the [audit](#) is available on the National Audit Office of Tanzania's website. For further information, please contact Mr. George C. Haule at George.Haule@nao.go.tz and Mr. Joseph Nkengele at Joseph.Nkengele@nao.go.tz.

Implementation of The National Action Programme to Combat Desertification

The Performance Audit Report titled "Implementation of the National Action Programme (NAP) to Combat Desertification" assessed whether the Vice President's Office–Division of Environment effectively managed the formulation and implementation of the NAP. Specifically, the audit examined the adequacy of NAP formulation, the coordination between the Vice President's Office and implementing entities to ensure effective implementation of NAP activities, and the effectiveness of monitoring and evaluation processes.

The audit found that 14 of 21 NAP activities, equivalent to 67 percent—related to awareness and knowledge dissemination, capacity building and governance, policy and institutional framework, research and monitoring, water resource management, sustainable agriculture, and financing mechanisms—were not implemented, while one activity was only partially implemented. This undermined efforts to combat desertification, land degradation, and drought.

The audit also revealed that the developed NAP did not include clear baseline information, such as land degradation indicators, soil quality, and vegetation cover data, which are essential for progress measurement and identifying needs. The absence of this data hindered understanding of existing conditions and limited progress tracking and impact assessment.

Furthermore, it was noted that there was limited coordination among stakeholders, inadequate reporting, and the absence of a comprehensive monitoring and evaluation framework reduced the effectiveness of monitoring and evaluation.

The audit concluded that the Government, through Vice President's Office–Division of Environment and sectoral ministries, has not ensured effective implementation of the NAP. Therefore, the Controller and Auditor General recommended that strengthening the formulation, coordination, and monitoring mechanisms for implementing the NAP is critical to reversing land degradation, combating desertification, and building resilience against drought in Tanzania.

A copy of the [report](#) is available. For further information, please contact Mr. George C. Haule at George.Haule@nao.go.tz and Mr. Frank Mwalupale at Frank.Mwalupale@nao.go.tz



United States

Water Infrastructure Resilience

In the United States, several federal agencies provide financial assistance to states and local communities to improve drinking water and wastewater infrastructure and help them become more resilient to natural disasters. From fiscal year 2014 through 2023, the U.S. Environmental Protection Agency (EPA), Federal Emergency Management Agency (FEMA), and U.S. Department of Agriculture (USDA) provided nearly \$35 billion in grants (at least 22,000 projects) and \$29 billion in loans (at least 4,800 projects).



Drinking water treatment plant. (Source: TechAnimationStock/adobestock.com)

News Briefs from Around the SAI World

The U.S. Government Accountability Office (GAO) assessed the extent to which the three agencies addressed barriers that vulnerable communities face accessing selected programs managed by the agencies and how the agencies assessed the extent of assistance reaching vulnerable communities.

GAO found that EPA, FEMA, and USDA took steps to reduce barriers faced by vulnerable communities, which are communities that face challenges preparing and recovering from disasters. These include rural and low-income areas, for example. The agencies provided technical assistance to help communities access grants and loans. They also allowed communities to use other federal funding assistance to meet requirements for matching funds.

However, FEMA had not adequately communicated about using USDA assistance to meet cost-share requirements and GAO recommended that it take steps to do so.

EPA, FEMA, and USDA used various national or state measures to assess the extent to which vulnerable communities benefitted from their programs. Agency officials said, however, that limited data on the geographical areas served by drinking water and wastewater utilities made it difficult to accurately assess who benefitted from their programs. EPA created a mapping tool with the geographical service areas of drinking water systems, which may differ from municipal boundaries. The agency released a similar tool for wastewater service areas in 2025. Using these mapping tools could enable EPA, FEMA, and USDA to more accurately identify the communities, including vulnerable communities, that benefit from their programs. GAO recommended that EPA, FEMA, and USDA use these service area mapping tools.

Water Infrastructure Resilience: Agencies Could Better Assess Efforts to Assist Communities Vulnerable to Natural Disasters (GAO-25-107013), Aug. 11, 2025

View the [report](#) online. For additional information, please refer to Alfredo Gómez, Director, Natural Resources and Environment, at gomezj@gao.gov.

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