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Report

26th UN/INTOSAI Symposium

Implementation of SDG 13 on climate action: Role, contribution and experience of Supreme Audit Institutions (SAIs)

16 to 18 April 2024, Vienna





The present report reflects the 26th joint UN/INTOSAI Symposium, held from 16 to 18 April 2024 in Vienna, Austria, under the theme “Implementation of SDG 13 on climate action: Role, contribution and experience of Supreme Audit Institutions (SAIs)”. The Symposium was co-organized by the Division for Public Institutions and Digital Government of the United Nations Department of Economic and Social Affairs (DPIDG/UNDESA) and the International Organization of Supreme Audit Institutions (INTOSAI).

For more information on the meeting, please consult:

- <https://publicadministration.desa.un.org/events/26th-unintosai-symposium>
- <https://www.intosai.org/news/26th-un-int-symposium-2024.html>

The opinions expressed in this report are those of the authors of the report and do not necessarily reflect the views of the United Nations and INTOSAI.





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Context and objectives

The 26th UN/INTOSAI Symposium on “**Implementation of SDG 13 on climate action: Role, contribution and experience of Supreme Audit Institutions (SAIs)**” was held from 16 to 18 April 2024 at the United Nations in Vienna. The Symposium was organized in the context of the long-standing collaboration between the International Organization of Supreme Audit Institutions (INTOSAI) and the United Nations Department for Economic and Social Affairs (UNDESA) through its Division for Public Institutions and Digital Government (DPIDG). Joint UN/INTOSAI symposia have been organized regularly since 1971.

The Symposium brought together over 200 participants from over 80 SAIs to address one of the most pressing global challenges of our time: the climate crisis and how SAIs can contribute to the implementation of SDG 13 on climate action. Discussions considered the spectrum of SAIs’ practices and experiences in conducting climate-related audits, enabling conditions for auditing climate action, and the impacts of climate change audits. Discussed topics included analyses of legal frameworks and objectives, the assessment of national climate action, mitigation and adaptation strategies, auditing the financial implications of countries missing agreed targets and the costs of inaction. The discussions in all sessions sought to reflect the INTOSAI Regions’ different points of view and levels of development. Furthermore, a follow-up on the contributions of SAIs to the SDGs was also part of the exchange among participating SAIs.

The detailed agenda as well as the lists of moderators, presenters and participants of the Symposium are included in the Annexes. Keynote speeches by high-level representatives of UNDESA and INTOSAI framed the topic and the three Sub-themes of the Symposium. In addition, a special session on “Auditing climate change action in Small Island Developing States (SIDS)” focused on the experiences of SAIs in auditing climate change in SIDS.

The Symposium was officially opened by the **Secretary General of INTOSAI**, Margit Kraker, and the **Chairman of the INTOSAI Governing Board**, Bruno Dantas. Both expressed their pleasure that the Symposium could be held in person for the first time after the COVID-19 pandemic, as face-to-face dialogue is irreplaceable. In particular, special thanks were expressed to the United Nations, as co-organiser of this Symposium, for the excellent cooperation in the organization of the event.



The INTOSAI Secretary General emphasised that tackling climate change is one of the greatest challenges of our time and affects us all. Urgent action is needed, and SAIs have an important role to play in encouraging national governments to implement effective climate policies, ensuring transparency and accountability, and ensuring that public funds are used efficiently. SAIs can contribute to the fight against climate change by auditing climate change actions and the efficient use of natural resources. INTOSAI has been promoting the exchange of audit experience and the development of audit methodology for more than 70 years.

In his video message, Mr. Li Junhua, **United Nations Under-Secretary General for Economic and Social Affairs**, underlined the excellent collaboration between UNDESA and the INTOSAI General Secretariat in the preparations for the Forum. He highlighted the timeliness of the theme of the Symposium and the critical role that SAIs can play in assessing the performance of governments' action on climate change, including with regard to governance, policies and financing. He drew attention to the special challenges faced by Small Island Developing States in addressing climate change.

Sub-theme 1:

SAIs' practices in auditing the impact of climate change.

- In Sub-theme 1, SAIs presented their experiences in conducting climate-related audits on climate policies, governance and finance in three panels. Aspects considered included methodological approaches, focus and scope of SAIs' audit work, and concrete examples of audits. Regional experiences were also shared.

Sub-theme 2:

Enabling conditions for auditing climate action.

- Sub-theme 2 focused on climate-change-related topics in audit planning, capacity building needs, and international and regional initiatives to support SAIs' work on climate change. This session also reflected on how to advance climate change audits to strengthen SAIs' contribution to the implementation, follow-up and review of SDG 13.



Sub-theme 3:

Strengthening climate action – impacts of climate change audits.

- Sub-theme 3 featured SAIs with experience in climate-related audits (covering aspects of climate adaptation, climate mitigation, or both), whose representatives presented the impacts of their audits on national strategies, policies and institutional arrangements.

Special Panel

Auditing national climate action in Small Island Developing States (SIDS)

- The Special Panel on auditing climate change action in Small Island Developing States (SIDS) highlighted the experiences of SAIs operating in SIDS – in particular their audits of climate change, their needs, and the challenges they face as well as opportunities to address them.

On the last day of the Symposium, an action-oriented outcome document with conclusions and recommendations was discussed and endorsed by all participants.

The remainder of this report elaborates on the issues discussed during the Symposium and some of the key messages emerging from the discussions. It is organized by themes. Some themes and issues that were mentioned in more than one session are reflected only once to avoid repetition. All presentations and materials from the meeting are available on the INTOSAI Website <https://www.intosai.org/event/2024-26-symposium.html>.



SAs and climate action: Highlights from the keynote address

The UN Environment Programme Emissions Gap Report 2023¹ shows that there is an important gap between the emissions reductions that would result from existing national commitments, as reflected in nationally determined contributions (NDCs), and what would be needed to achieve the 1.5C goal of the Paris Agreement 2015. Countries that are parties to the Paris Agreement will submit biennial transparency reports in 2024, while new NDCs will be submitted in 2025. Overall, many countries are not on track to meet their current emission-reduction targets, which makes climate adaptation needs more urgent. The submission of the next round of NDCs will be a key test of the “ratchet” approach of the Paris Agreement by which countries are expected to raise the ambition of their mitigation actions over time.

Different criteria can be used to identify key entry points for auditing national action on climate change. Relevant areas for evaluating mitigation policy can be identified by sector (whether policies are addressing the largest emissions by sector); by solution potential and cost-effectiveness, and by using future scenarios and projections. For climate change adaptation, relevant areas can be identified by looking at needs and future adaptation costs; by current policy focus, and potentially by vulnerable groups in society as well as by adaptation solutions.

It is necessary to expand the system boundaries for evaluation of climate action, moving away from single policy evaluations. There are various entry points for incrementally conducting more systemic evaluations, including evaluating policy mixes and policy nexuses, conducting whole-of-economy evaluations, and expanding the “goals” that are examined, including by looking at mitigation and adaptation goals in combination or expanding the analysis to synergies and trade-offs with the SDGs. For instance, mitigation investments should be resilient against future changes in climate. Also, there are potential synergies and trade-offs between mitigation and adaptation. The linkages between the two are increasingly being considered, since the fewer the resources spent on mitigation now, the larger the resources needed on adaptation later. A recent study by the Stockholm Environment

¹ Broken Rekord – Temperatures hit new highs, yet world fails to cut emissions (again), Emissions Gap Report 2023
<https://wedocs.unep.org/bitstream/handle/20.500.11822/43922/EGR2023.pdf?sequence=3&isAllowed=y>



Institute (SEI) examines how NDCs address other goals and consider SDG interactions.

As the scope of climate evaluation broadens from single policies to multiple goals to transformation strategies, broader evaluation criteria are needed. Broad entry points are provided by the Global Sustainable Development Reports (GSDR) 2019 and 2023, which identify critical capacities for transformation (e.g., foresight and long-term planning, strategic direction, public engagement).

One of the key causes of climate policy and implementation gaps relates to the lack of policy coherence. Recent reports, such as the Production Gap Report 2023² and the report “Towards EU climate neutrality. Progress, policy gaps and opportunities”³ are useful resources and provide examples of assessing policy coherence for climate mitigation targets.

Overall, some of the pressing needs for evaluation in relation to climate policy include, among others, assessing whether policies and measures “add up” to the ambition of the targets that are set; assessing the coherence of policies across sectors; and building capacities for climate transitions. There can be trade-offs between the speed of action and robust, democratic processes, and in this respect, ensuring transparency, accountability and adequate public engagement is critical.

As the Paris Agreement is put to a test and demands for climate transparency and accountability are increasing, SAIs can play a crucial role. It is important to build strong accountability ecosystems for climate policy and the SDGs, involving various stakeholders. In this regard, collaboration between SAIs, the scientific community and expert climate bodies such as climate councils is important.

More than 20 national climate councils exist across the world as of 2024. In the case of Sweden, the mission of the Swedish Climate Council is to evaluate whether the overall policy is compatible with the climate targets set by the Government and the Parliament. The Swedish Climate Council plays a role in the broader accountability

² Production Gap Report 2023, published by Stockholm Environment Institute and UN Environment Programme,
https://productiongap.org/wp-content/uploads/2023/11/PGR2023_web_rev.pdf

³ Towards EU climate neutrality. Progress, policy gaps and opportunities, Assessment Report 2024 published by the European Scientific Advisory Board on Climate Change,
<https://climate-advisory-board.europa.eu/reports-and-publications/towards-eu-climate-neutrality-progress-policy-gaps-and-opportunities>

system for climate action by providing tools (for example, <https://app.climateview.global/v3/public/board/48023530-bb99-4a82-a00e-c9e7aad71f5d>) sharing information with other institutions, and evaluating critical capacities for climate transition.



Swedish Climate Policy Council

Sub-theme 1:

SAIs' practices in auditing the impact of climate change

Sub-theme 1 on “Auditing the impact of climate change” featured the experience of SAIs in auditing climate change. It aimed to promote the sharing of experiences from SAIs with the wider SAI community, thus supporting their interaction with other SAIs that are addressing climate change topics.

Panel 1

After the leading statement by the European Court of Auditors, interventions from the SAIs of China, Croatia and Madagascar showed the commonalities and diversity of experiences in auditing climate change. The plenary discussion started with a leading comment by the SAI of Austria.

In its leading statement, the **European Court of Auditors (ECA)** raised the question of which climate policies work best in terms of cost-effectiveness. Climate-related funding is making an effective contribution to climate change mitigation strategies,



but more funding is needed. Ambitious climate targets are set and announcements are made, but when it comes to funding, the picture is very different: For the period 2021–2027, the EU should spend a total of 30 percent of its budget on climate action; the corresponding percentage equates to less than €90 billion per year, while achieving net zero emissions would require €1 trillion per year.

Funding becomes increasingly important when monitoring climate action targets. The EU has set itself increasingly ambitious climate targets – such as to increase energy efficiency and the share of renewable energy, – but this must translate into sufficient action and SAIs must scrutinize progress towards meeting those targets, including with the support of climate scientists. Energy transition is of particular significance with the overall aim to decouple greenhouse gas emissions from economic growth. In the EU, the economic downturn caused by the pandemic had a significant effect on reaching the 2020 climate targets. Regarding the reliability of climate-related work, effectiveness, transparency and accountability of climate change action need to be enhanced. Also, to address the effects of climate change, data quality and reliability are crucial, yet often underrated areas.

SAI China highlighted the impact of climate change on financial stability and how climate change also impacts institutions. Experiences on how public auditors include climate considerations in audits of financial institutions in China were shared.

SAI Croatia explained that due to its country's relatively small size and economic power, Croatia can only make a small contribution to the global reduction of greenhouse gas emissions, while it will significantly be impacted by climate change. The active role of SAIs to raise awareness of the threats of climate change for society and the need to integrate the concept of climate adaptation into policies was highlighted as important to address climate change vulnerabilities. The National Climate Change Adaptation Plan supports the government in undertaking concrete actions based on strategic documents, and climate change activities have been integrated into some of the sectoral strategies. As concluded by SAI Croatia, however, adaptation planning is challenged by lack of timelines and milestones.

A similar audit experience was shared by **SAI Austria**, which identified numerous weaknesses in the national legal framework and governance as well as in the drafting and implementation of climate action plans. The SAI identified a lack of definition of responsibilities for implementation of climate action in government agencies. It also pointed to substantial financial implications of Austria's not being able to meet EU climate targets in the future, as the country will have to buy emissions allowances.



In general, deficiencies such as the lack of precise definitions and measurable targets hinder the assessment of climate action by SAIs.

SAI Madagascar presented performance audits of support mechanisms to improve rice production, considering challenges such as water scarcity and soil erosion. Recommendations included the improvement of resource allocation, reforestation, and the adaptation of agricultural practices to climate change, including the selection of more climate resilient seeds. As the SAI's audit of the effectiveness of climate change adaptation action plan for biodiversity and forestry showed, the efficacy of governments' actions is crucial. Furthermore, the importance of training and capacity building provided to the auditors was highlighted. In this case, the auditors were specially trained to conduct audits in biodiversity.

Box 1. Shared experiences in auditing the impact of climate change

The European Court of Auditors (ECA) emphasized the need to enhance the effectiveness, transparency and accountability of climate change action. Data quality and reliability are crucial to address climate change. Since the associated public funding becomes increasingly important, the monitoring of climate action targets needs to be prioritized. Moreover, sharing of experiences and lessons learned and fostering collaboration in auditing climate action are important.

SAI China highlighted the impact of climate change on financial stability and how climate change also impacts institutions.

SAI Croatia highlighted the key role of SAIs to raise awareness of the impact of climate change and the need to integrate climate adaptation into policies to address climate change vulnerabilities of the environment, economy and society.

SAI Madagascar emphasized the need to audit climate change adaptation plans. Furthermore, the SAI underlined that training and capacity building provided to auditors are important success factors.



Panel 2

Interventions from the SAIs of France, India, Angola and Somalia showed the commonalities and diversity of experiences in this domain. The discussion started with a leading comment by the SAI of Estonia and illustrated the various challenges SAIs face – such as the complexity and interconnectedness of the environment, the effects of climate change on society and people, and the role of the economy.

SAI France presented its comprehensive audit methodology based on the International Standards for SAIs (ISSAIs) before focusing on its Annual Public Report on Climate Change Adaptation, which provides an analysis of the current state and future challenges of climate change adaptation measures in France. For this audit, the SAI used outside expertise, and the report had contributions from all the French Cours des Comptes – national and regional. Public action faces several challenges in adapting to climate change, including lack of coordination between various levels of government and stakeholders, ensuring sustainable financing and integrating climate adaptation into broader policy frameworks. The report emphasizes that an informed general public is crucial for successful climate adaptation. Effective communication is necessary to create public understanding and support for climate adaptation measures, which, in turn, ensures that these measures are effectively implemented and endorsed by all stakeholders.

SAI India emphasized that the climate change scenario is a make-or-break situation for all stakeholders and that SAIs need to contribute by promoting transparency, accountability and good governance in the realm of national mitigation and adaptation actions. As auditors face multiple challenges, the use of new technologies and tools can be a leveraging factor. SAI India's approach to environmental auditing is comprehensive and adaptive, addressing significant challenges such as data reliability, capacity constraints, and the need for interdisciplinary methods. By mainstreaming climate finance audits, upscaling technology, and promoting best practices and environmental accounting, SAI India aims to enhance the effectiveness of its audits. Furthermore, engagement with stakeholders and governments is pivotal for fostering accountability and ensuring that climate finance contributes to sustainable development. The collective voice of SAIs, supported by bodies like the INTOSAI Working Group on Environmental Auditing (WGEA), plays a crucial role in advancing global environmental audit standards and practices.



SAI Angola highlighted its proactive role in advancing SDG 13, reflecting its dedication to addressing urgent global challenges and promoting environmental sustainability. Through strategic partnerships, capacity-building initiatives, and a proactive approach to auditing, SAI Angola has positioned itself as a contributor to the global effort to combat climate change, as exemplified by its participation in coordinated audits and technical training programs. SAI Angola's establishment of dedicated sections for performance and environmental audits also reflects its commitment to fostering accountability, driving policy improvements, and promoting sustainable development.

SAI Somalia's approach to tackling climate change is multifaceted, involving strategic government initiatives and robust oversight mechanisms. Somalia faces significant climate-related challenges, compounded by decades of civil strife that have left a majority of the population vulnerable to environmental changes and extreme weather events. However, the federal government of Somalia is committed to addressing climate change through strategic initiatives, including the establishment of a dedicated ministry and the use of international funding mechanisms through the Green Climate Fund and development partners. SAI Somalia plays a crucial role in ensuring transparency and accountability in the implementation of climate-change-related interventions, as evidenced by ongoing audits of World Bank-funded projects aimed at improving livelihoods and resilience in vulnerable communities.

According to **SAI Estonia**, an effective national climate framework legislation plays a pivotal role in translating ambitious climate goals into tangible action. According to the SAI, two key aspects are crucial for the success of a climate framework legislation: establishing a clear pathway towards achieving climate objectives and addressing cost-effectiveness issues in climate action.

Box 2. Exchange of experiences on how the added value of auditing climate change could be increased

SAI France assesses its audience and monitors the reception of its climate change reports in the media to measure the quality of its work. The quality of the public debate depends on a well-informed public. The SAI focuses on informing the public and decision-makers about policy coherence and the need to articulate a strategy that specifies the necessary means of implementation and finance for climate action.



SAI India has a wide mandate and issues a list of corrective actions based on audit recommendations. The strategic audit portfolio and strategic audit plans include the assessment of whether governments have a strategic framework. SAIs need such a strategic framework to audit climate-change-related issues.

SAI Angola contributes to the global efforts to combat climate change through strategic partnerships, capacity-building initiatives, and a proactive approach to climate auditing, exemplified by its participation in coordinated audits and technical training programs and the establishment of dedicated units for performance and environmental audits.

SAI Somalia operates in a context of significant climate-related challenges, but is nevertheless committed to working with development partners and has integrated performance audits in its strategic plan.

Panel 3

Panel 3 focused on the exchange of further experiences of SAIs in auditing climate change. Interventions from the SAIs of Paraguay, the United Kingdom, Indonesia and Portugal addressed climate change topics and showed the commonalities and diversity of audit experiences in this domain. The discussion started with a leading comment by the SAI Morocco. Key themes discussed were sustainability reporting in the public sector and climate auditing as key concepts and drivers. The vicious circle of forest fires and desertification, which is linked with climate change and further exacerbates global warming, was also addressed.

As **SAI Paraguay** explained, Paraguay, along with Brazil, Argentina, and Uruguay, shares the world's largest freshwater reservoir (Guarani Aquifer), which is essential for sustaining economic activities, especially as climate change intensifies the vulnerability of water resources. Since Paraguay has the highest number of petrol stations per capita in the region, strict control and regulation is required to protect natural resources. In 2021, citizens mobilized to address the environmental and health impacts of gas stations. Collaborating with SAI Paraguay, they submitted complaints and a scientific study highlighting water contamination. This activism led to a training workshop in April 2023, resulting in the establishment of a roundtable with citizen participation to discuss comprehensive regulation of gas stations. In response to these concerns, SAI Paraguay committed to preparing a technical report to address the issues raised, showing an effective response to environmental and



public health concerns. Following the publication of the report, a five-year suspension on authorizations for building new gas stations in urban areas was announced. Additionally, an inter-institutional working group was formed to ensure effective regulation and protection of the environment and public health.

SAI UK reiterated the need for ambitious government action to tackle climate change and the complexity and uncertainty that needs to be factored into plans. Effective oversight and accountability are crucial in the fight against climate change. The National Audit Office (NAO) plays a pivotal role in auditing government spending and initiatives related to climate action. Issues identified by NAO include objectives without plans, and the need for more public engagement. The SAI also needs to develop the expertise of its staff.

The UK Treasury has issued guidelines for sustainability reporting by public entities. To provide assurance on what the government reports, the NAO will establish a specialized team on sustainability reporting. However, this is a challenge for the SAI because it is difficult to attract people with the required skills, given the differences in salaries with the private sector. Also, it is currently unclear what would happen if the NAO found issues with the information published by the government.

SAI Indonesia emphasized that SAIs play a vital role in holding governments and institutions accountable for their actions and commitments related to the impacts of climate change. Through effective audits and evaluations, SAIs ensure transparency and effectiveness in governmental climate policies and actions. SAI Indonesia has integrated climate change considerations into its strategic audit plan in alignment with the UN Framework Convention on Climate Change (UNFCCC). The SAI has focused on both mitigation and adaptation efforts. The audit strategy prioritizes sectors that significantly contribute to greenhouse gas emissions and are crucial for enhancing national climate resilience and sustainable development. One of these is the energy sector, which is responsible for 56 percent of greenhouse gas emissions. Since 2019, the SAI has conducted six audits related to the energy transition, focused on mitigation. Audits have resulted in government regulation to reduce emissions, develop renewable energy, and develop a financing framework for the energy transition.

SAI Portugal explained that desertification, the degradation of soil, driven by climate change and human activity, is placing 58 percent of the country's land area at risk. This risk is amplified by frequent forest and rural fires, which adversely affect biodiversity and water resources. SAI Portugal has audited the National Action Programme to Combat Desertification and the measures on forest fire prevention



and extinction. Additionally, it has collaborated with the SAI of Spain on related issues and is currently assessing the efficiency of water management in the context of climate change. The audits have highlighted significant weaknesses in the implementation of environmental programs, difficulties in coordinating and operationalizing these programs, and challenges in cooperation among entities. These challenges increase the risk of non-compliance with international environmental commitments, in particular SDG 15, regarding the neutrality of land degradation (target 15.3).

SAI Morocco considers climate change as a priority audit topic and has emphasized work on SDG 13 by carrying out audits to identify related government measures. In this context, the SAI has assessed the impact of climate change on agriculture—namely how far agriculture, as the backbone of Morocco’s economy, has been impacted by climate change due to higher temperatures, drought and water scarcity. This audit helped to raise awareness among policy makers to develop programs to mitigate climate change and to support farmers. SAI Morocco further called for good governance and a clear strategy to address the consequences of climate change. In this context, the SAI highlighted that any climate-change-related implications for agriculture would have negative effects on the economy, which would then affect investments and the private market. In its conclusions, SAI Morocco underlined the need for better intergovernmental coordination and the need for SAIs to build technical capacities to carry out audits in areas related to climate change.

Box 3. Best practices for auditing climate change

SAI Paraguay recommends engaging with civil society to effectively respond to citizens’ environmental and public health concerns.

SAI UK encourages collaboration and knowledge-sharing among SAIs to develop best practices for auditing the government’s climate ambitions and contribute to the establishment of comprehensive sustainability reporting standards.

SAI Indonesia has integrated climate change considerations into its strategic audit plan, which focuses on both mitigation and adaptation efforts and prioritizes sectors that significantly contribute to greenhouse gas emissions and are crucial for enhancing national climate resilience and sustainable development.



SAI Portugal has audited the National Action Programme to Combat Desertification as well as measures on forest fire prevention and extinction. It considers joint audits with other SAIs as success factors for climate change audits.

SAI Morocco emphasizes that SAIs need to master and learn technologies and to have the technical capabilities and the necessary funding to carry out audits in climate-related areas.

Sub-theme 2:

Enabling conditions for auditing climate action

Sub-theme 2 on “Enabling conditions for auditing climate action” explored issues such as including climate change related topics in audit planning, capacity building needs and international and regional initiatives to support SAI work on climate change. The Panel also reflected on how to advance climate change audits and strengthen SAIs’ contribution to the implementation and follow-up and review of SDG 13. Presentations by the IDI and the SAIs of Brazil, Netherlands, Egypt, Germany and Iraq, and a leading comment by SAI Thailand illustrated this topic.

The **INTOSAI Development Initiative (IDI)** presented the global cooperative audit on climate change adaptation actions (CCAA). This global initiative covers four areas: disaster risk reduction; water resources management; sea level rise and coastal erosion; and the implementation of climate change adaptation plans and actions. Cross-cutting areas of focus are governance, effectiveness, and inclusiveness. 48 SAIs from all INTOSAI Regions are participating in the audit as of April 2024.

As part of the initiative, SAIs can conduct a traditional performance audit of an entity, program, or project related to climate change adaptation, or an audit to examine the implementation of the SDG targets related to climate adaptation at the national level, using a whole-of-government approach as per the IDI’s SDG Audit Model (ISAM). Examples of some of the entry points for conducting an audit of climate adaptation with an SDG approach were presented.



The IDI supports skills development with a focus on helping auditors better understand both the audit subject matter and methodologies. The IDI will be also developing a competency profile for public sector auditors. There needs to be a focus on changing individual mindsets and the organizational culture within SAIs.

SAI Brazil presented the experience of the ClimateScanner, which provides a common framework for SAIs to assess national responses to climate change in three areas: governance, financing and public policies. Over 100 SAIs responded to a global survey conducted by SAI Brazil in 2023 as part of the initiative. The survey results showed that 50 SAIs had conducted at least one climate-related audit in the last five years. In terms of the challenges and capacity needs, the survey showed that 61 percent of the surveyed SAIs reported lack of experience in applying relevant audit criteria and 58 percent identified insufficient data as the most relevant challenges to auditing climate change. SAIs in the survey identified climate finance and the application of specific criteria as the areas where training was most needed. SAI Brazil is providing financial and technical support to SAIs through regional training workshops to apply the ClimateScanner tool. The initial results of the roll-out of the assessment tool will be presented at the 2024 UN Climate Change Conference (UNFCCC COP 29) in November 2024 in Baku, Azerbaijan.

SAI Brazil also highlighted the importance for SAIs to work on energy transitions. The INTOSAI Working Group on Extractive Industries (WGEI) conducted a survey on energy transitions in 2024. 68 percent of the 25 surveyed SAIs did not have a methodology to audit this topic, and 56 percent did not have a dedicated team. The survey shows the need to build expertise and skills on energy transitions.

Following an overview of climate action at the national level, **The Netherlands Court of Audit** presented several examples of climate audits conducted in the last years, and some of the lessons learned from those audits. The SAI has conducted audits on several climate-related topics, including tax incentives for electric cars (2020), climate expenditure (2023), carbon storage under the North Sea (2024) and CO₂ information in central government (forthcoming in 2024). These audits have identified relevant areas for improvement in national climate action.



Box 4. Relevant findings and impacts from recent climate audits conducted by The Netherlands Court of Audit

Tax incentives for electric cars: The SAI found that the tax incentive was inefficient (with a cost of \$ 1,700 per ton of CO₂ avoided) and recommended to review the use of vehicle taxes as a policy instrument.

Climate expenditure: The SAI found that there was no definition of climate expenditure and climate policy, nor a clear and complete overview of total expenditure. Moreover, it found inconsistencies in the reported amounts per ministry. As a result of the audit, the Government clarified and published the definition and related application rules, and now provides more complete and consistent overviews.

CO₂ information: The audit examined the preparation of information on CO₂ emissions by the central government. The SAI used the GRI framework to conduct this audit. It found that there was no uniform methodology for measuring CO₂ emissions by government entities, and recommended to improve data quality and collection.

Carbon storage under the North Sea: with a forward-looking approach, the SAI looked at the efficiency of the very first project of carbon capture and storage undertaken by the Government (Porthos). The audit has concluded that funding of the project is an efficient means to achieve the 2030 climate goal.

Based on this audit experience, the The Netherlands Court of Audit has identified several enabling factors for climate change auditing, considering both auditors and the auditees. At the auditor level, team competence, sound audit planning, project and audit management, and good communication are critical factors. Regarding the auditee, relevant enabling factors include, inter alia, having standards and smart goals/policy indicators in place; clear governance structures; clarity and consistency of the definitions used and measurement methods; availability, accessibility, and verifiability of data; good coordination, and openness and transparency.



SAI Netherlands' strategy has four core priorities:

- First, putting citizens at the center of SAI operations from beginning to end. For example, the SAI has developed an app to involve the public.
- Second, focusing on resources and performance, with ESG reporting at the heart.
- Third, enhancing impact and promoting learning. For example, to select audit topics, the SAI considers both the public resources involved and the impacts on people.
- The fourth and final strategic element is striving for a more flexible, adaptive organization. It was highlighted that SAIs need to embrace a more entrepreneurial way of operating. Changing a SAI's organizational culture requires open-mindedness. Building skills requires willingness to change job profiles towards open, outward-oriented staff who are able to interact with the public. As an alternative to building capacity internally, SAIs can also partner with other stakeholders. For example, the SAI of the Netherlands has worked with universities and the Ombuds office.

SAI Egypt highlighted the importance of auditing climate change and reflected on some of the enabling conditions for auditing climate action. Auditing climate change requires having robust governance structures in place, including institutional frameworks and appropriate legislation and regulation. Adequate funding and financial resources are critical, as well as access to relevant knowledge and technical expertise and building capacities. Transparency and disclosure are also very important. This includes transparency in government's climate actions and financial statements as well as robust disclosure by organizations on their climate-related risks and actions. SAI Egypt noted that international cooperation can help advance these enabling conditions by supporting the sharing of good practices, methodologies and data.

SAI Germany noted that Germany is on track to achieve its emissions reduction objectives for 2030, but the post-2030 targets seem out of reach. The measures needed to achieve the objective of net zero by 2045 are very costly. The SAI estimates that Germany will likely be unable to reach the EU sector targets in transportation and construction and will have to buy credits from other EU members.



The SAI has found many data gaps at different levels. There is no overall strategy. Reporting is fragmented, and there is not any report that provides an overall picture of climate action in the country.

Regarding financing, there is no overview of climate-related expenditures in the national budget. The Government is not able to estimate the costs of achieving the climate targets. In this regard, the SAI considers that green budgeting provides a good framework to evaluate climate action, increase accountability and help define national priorities on environmental and climate issues. The SAI has recommended the adoption of green budgeting, and specifically a three-tier system to classify budget items as climate friendly, neutral, or damaging. These categories could be used for budget tagging or for adding to the climate action reports of the government. However, both the Government and the Parliament have not responded positively to this recommendation yet.

Auditing climate change is a priority for **SAI Iraq**. Old extraction infrastructure has high environmental impacts in Iraq, including significant increases in the incidence of cancer and low air quality. The SAI has expert field teams in charge of auditing and monitoring oil and mining activities and their impacts on the environment. The SAI is an active member of the INTOSAI WGEA and the INTOSAI Working Group on Extractive Industries (WGEI). However, it lacks resources to conduct climate change audits. The SAI is starting its work on climate change. It conducted an audit of emissions from oil extraction and recommended upgrading the extractive infrastructure to address the negative environmental and health impacts.

In its leading comment, **SAI Thailand** highlighted that it has been actively involved in environmental issues at the local level, for instance PM 2.5 in large cities. It has also worked with the SAI of Vietnam on environmental impacts in the shared basin of the Mekong River. As part of the IDI's CCAA initiative, in which SAI Thailand participates, the audit team will focus on SDG 13 using the SDG audit approach. The SAI aims to develop a multidimensional impact analysis, looking at economic, social and environmental impacts. SAI Thailand underscored the importance of international collaboration, and highlighted the critical role played by IDI. It proposed conducting collaborative research projects to further advance SAI capacity in the area of climate change.



Sub-theme 3: Strengthening climate action – impacts of climate change audits

The SAIs of Bulgaria, Canada, Peru, Finland and Lithuania, as well as the European Court of Auditors presented on sub-theme 3, which focused on “Strengthening climate action – impacts of climate change audits”. SAIs with experience in climate-related audits (covering adaptation, mitigation, or both) presented the impacts of their audits on national strategies, policies and institutional arrangements. SAI Israel provided a leading statement.

SAI Bulgaria presented two audit reports on the Government’s climate strategies issued in 2019 and 2022. The SAI looked at the changes that occurred after the first report. Fifty percent of the recommendations made by the SAI in 2019 had not been implemented after two years. The SAI conducted a review of unimplemented recommendations in 2023. It found weaknesses in existing strategies, including in relation to planning, monitoring and evaluation, and reporting processes. Echoing findings reported by SAIs from other European countries during the Symposium, challenges are also related to the allocation of responsibilities among government entities, the lack of coherence of objectives across policy documents, and the need to improve coordination among public institutions.

SAI Canada has one of the longest track records on climate auditing, with more than 25 years of experience. This provides a long-term perspective on government action. The SAI has drawn eight main lessons from its work in this regard:

- (i) the need for strong leadership and coordination to drive progress on climate policy;
- (ii) Canada’s economy is still dependent on emission-intensive sectors;
- (iii) the need to prioritize adaptation to address the worst effects of climate change;
- (iv) Canada risks falling behind other countries in terms of investing in climate resilience;
- (v) increasing public awareness is a key lever for progress;
- (vi) the lack of plans of action to advance towards climate targets;



- (vii) the need for more collaboration among all actors; and
- (viii) climate change is an intergenerational crisis with a closing window for action.

In 2018, a collaborative audit (the Canadian Climate Audit) involved SAIs from the federal and subnational levels, and contributed to build the capacity of subnational audit offices on this topic. The SAI also conducted an audit of Canada's Net-Zero Emission Accountability Act of 2021, as required by the Act itself. The SAI found severe shortcomings. Among other things, it found that 95 percent of the 120 measures included in the plan did not have associated emission-reduction targets. The strongest measures for emission reductions were not identified or prioritized, and potentially strong measures were delayed. The responsibilities for implementation were fragmented. Also, the projections for emission reductions were not reliable, as they were based on overly optimistic assumptions.

The **European Court of Auditors (ECA)** has found insufficient action to reach the climate targets set by the European Union. An audit on EU support to biofuels found that the 2020 targets were not achieved in many countries; support policies lacked stability and predictability; and the emissions savings from biofuels were overestimated. From its audits, the ECA also finds limited focus on the energy transition. With respect to audit impact, the ECA explained that it selects audit topics based on future relevance. The results are reported to the European Parliament. Efforts are made to communicate the results, with regular contacts with the press and targeted press briefings on the results of individual audits. The ECA also conducts follow-up audits after three years.

SAI Peru has changed its strategy to improve the impact of its environmental work. The SAI conducted a performance audit on climate action (SDG 13) in 2022. The audit found problems similar to those mentioned by other SAIs. Following the publication of the audit report, the SAI held meetings with government departments but with little effect. Therefore, the SAI decided to change gears and revert to conducting compliance audits to leverage the comparative advantage and capacity of the SAI. It conducted a compliance audit focused on deforestation, and specifically on how the permits for land use change were allocated. The SAI unearthed instances of corruption in this process, which resulted in investigations of public officials and the imposition of penalties by the office of the public prosecutor. The SAI also examined public expenditure in this area and found lower levels of budget execution compared to other policy areas. As a result of this work, the SAI is now involved in the Commission on Deforestation. The SAI is currently working on an environmental guide for auditors.



SAI Lithuania discussed how to assess the commitment made by the Government to achieve 100 percent of “green” procurement by 2023. The SAI noted the risk of prioritizing “form over substance” due to lack of clarity in the performance criteria for “green” products, as well as the higher price usually commanded by green products. Regulatory guidance, robust monitoring frameworks, as well as training and educational support and engagement from stakeholders, were all noted as important.

In its leading comment, **SAI Israel** highlighted the positive impacts of the audit on climate change risks conducted in 2021 and a follow-up audit conducted in 2024. During the audit process, engagement with the auditees triggered action by the Government. Moreover, Israel’s chief scientist has praised the audit reports as key resources to inform the country’s climate risk assessment index.

The Chair of the **INTOSAI Working Group on Environmental Auditing (WGEA)** highlighted that audits on climate change have been conducted since 2010 and many are accessible through the WGEA’s database. The current WGEA workplan includes a climate and biodiversity hub, and a green economy hub that focuses on environmental accounting, green fiscal policies, and sustainability reporting.

Some key findings can be drawn from the experience of WGEA members in auditing climate change. In the audits, SAIs call for:

- (i) better risk management and impact assessments;
- (ii) effective implementation of policies and better cost-consciousness;
- (iii) clearer roles and better coordination between government sectors and levels;
- (iv) better monitoring and reporting; and
- (v) more transparent information on investment needs, climate spending and taxation and tax reliefs having a negative impact on climate.

SAIs are also asked to report on the impact of their audits. Overall, the WGEA has identified that audits have raised overall awareness about climate change and helped governments to better take climate risks into consideration. Audits have also facilitated the development of legal frameworks and improved overall management as well as planning, monitoring, and reporting on climate action. Moreover, audits have helped to mainstream climate action into various sectors.



Box 5. Highlights from audits on climate change conducted by WGEA members

The WGEA database provides access to audits on climate change and related issues from its members, and supports knowledge sharing among SAIs. Some **trends** can be identified in the audits on climate included in the database:

- Some audits target entire **climate mitigation or adaptation policies** (e.g. national climate action, reduction of emissions), while others target specific sectors (e.g., energy taxation, emissions from cars).
- There are **more audits on climate mitigation than on adaptation**.
- Only a **few** SAIs make a **direct link** with the **SDGs** in their **climate audit reports**.
- **More audits** have been conducted by SAIs from the **Global North**. Current INTOSAI initiatives such as IDI's initiative on a Global Coordinated Audit of Climate change Adaptation Actions can contribute to revert this trend by **supporting SAIs from the Global South**.

Special Panel on auditing national climate action in Small Island Developing States (SIDS)

Small Island Developing States (SIDS) are particularly affected by the negative impacts of climate change. SAIs in those countries face important challenges with regard to assessing and auditing national climate action. The purpose of the Special Panel was to provide a dedicated space for SAIs from this group of countries to share their experiences and practices in auditing climate change among themselves and with the broader global SAI community as a way to accelerate capacity building to conduct climate-related audits. The SAIs of Jamaica, the Maldives, Saint Kitts and Nevis and St. Lucia participated in the special session.

The SAIs have had different levels of exposure to environmental and climate change audits: **SAI Saint Kitts and Nevis** is about to conduct its first environmental audit on the implementation of climate adaptation planning. **SAI Jamaica** has more experience and is currently conducting an audit on the implementation of climate adaptation plans, and a review of the government entity responsible for disaster preparedness (NEPA). **SAI Maldives** started conducting environmental audits three years ago and joined the **INTOSAI's WGEA** to help enhance its capacity on



environmental auditing through knowledge sharing and collaboration. It has recently conducted nine audits on thematic areas related to climate change, including on disaster risk management, water supply, sewage, and agriculture.

SAIs in SIDS face internal and external challenges, both in general and in relation to auditing climate change. Internal factors include, inter alia, the small size of the SAIs; the difficulty to cultivate subject matter expertise and technical knowledge, including on non-traditional topics such as climate change; and the lack of financial and human resources, which prevents SAIs from conducting many audits at the same time and forces them to prioritize audit topics drastically.

External challenges include the small size of SIDS countries and economies, which translates into small national budgets; lack of capacity in government entities; potential conflicts of interest that arise from the limited pool of expertise in countries; the dependence on donors for many development activities; underdeveloped budgeting and accounting frameworks; lack of enforcement of national laws and regulation; lack of monitoring capacity; and, in the case of climate change, the fragmentation of national information and data, which are scattered across various entities.

As in other small countries, the limited size of SAIs in SIDS in terms of human resources is a serious impediment. In the **CAROSAI Region**, SAIs have between 5 and 211 staff, with many being on the lower range of this spectrum. For instance, the SAI of Saint Kitts and Nevis has 15 staff; SAI St. Lucia has 24 staff, of which 19 are technical staff. SAI Jamaica is bigger, with 211 staff.

Lack of internal capacity and knowledge was mentioned by all the SAIs in the panel as a challenge. The small size of SAIs translates into time constraints and the impossibility to train staff on all relevant subject matters. Staff may only have basic knowledge of climate science and climate issues, making them unable to assess national scientific data or the quality of government strategies. Due to the existing legal frameworks, some SAIs face challenges to retain qualified staff. They do not have control on their human resources, which exposes them to training staff and rapidly losing them to other government departments.

In terms of external challenges, limited government budgets (often limited to covering recurring expenditures) translate into limited actions for climate adaptation. Climate activities are often disjointed and fragmented, without a whole-of-government approach. There are cases of duplication of interventions, and others where implementing agencies are unsure about the objectives of specific



interventions. Projects do not always reflect the most urgent priorities based on a scientific assessment or cost considerations and may suffer from design and implementation flaws. A study conducted by the **SAI Maldives** on a project of economic diversification in the fisheries sector found a lack of sustainability of the project, as none of the project beneficiaries had established businesses. Looking at a government fund for disaster risk reduction, the **SAI St. Lucia** found that no proper accounting systems were in place and the financial instruments used were not optimal for the risks faced by St. Lucia. In that case, the SAI received support from the World Bank to develop a guidebook for auditing funding for disaster risk reduction.

Many climate adaptation projects are funded by donors, which creates problems for SAIs, as their role may be limited to conducting financial audits of these projects, rather than assessing their performance. In such cases, Governments may be reluctant to disclose project information other than financial data. The discussion highlighted that it is critical for SAIs in SIDS to be involved in the accountability of donor-funded projects, and to conduct audits of projects funded by donors and multilateral development institutions. Donors should be encouraged to include the disclosure of project data and the requirement for the SAI to audit the results of projects in project agreements signed with Governments.

Fragmentation of climate data and information is a serious impediment for SAIs in SIDS, as it makes it difficult to identify which entities should be included in the scope of an audit. Data produced by Governments is often inaccurate and of insufficient quality, due to inadequate record keeping by Government entities, lack of reporting on climate action, or weaknesses in statistical systems, among other factors. Due to the lack of accessible and accurate national data, SAIs often have to rely on reports from UNFCCC or other international organizations. This may have implications for the quality and credibility of external audits. Despite these challenges, SAIs can also help to create clear expectations in Government and national statistical bodies as to what type of climate data should be available in the future.

Due to lack of capacity in Government, SAIs in SIDS sometimes have to conduct work that government entities in other countries would traditionally do. For instance, **SAI Maldives** has developed a “heat map” of rainfall data, after it examined the government policies for freshwater supply and found them inefficient. However, there are also risks involved, since Governments may question the legitimacy of the SAI to operate beyond traditional compliance and financial matters.



SAIs in SIDS have used multiple strategies to address these challenges. **SAI Jamaica** has created a dedicated team for conducting climate change audits. It has also engaged with stakeholders and experts through focus groups to help auditors corroborate the information and evidence they use in their audits. **SAI Maldives** used interviews with beneficiaries to assess the sustainability of the economic diversification project mentioned above. **SAI St. Lucia** decided to progressively incorporate climate-related considerations into other audits before conducting a comprehensive climate change audit – an approach that has also been followed by **SAI Jamaica**.

SAIs rely on international reports and databases on climate change (for instance, from the Intergovernmental Panel on Climate Change (IPCC), the United Nations Framework Convention on Climate Change (UNFCCC) or INTOSAI's WGEA) to support their work and to address some of the existing capacity gaps. The INTOSAI ClimateScanner assessment framework, led by SAI Brazil, provides opportunities to further support SAIs in SIDs in their audits on climate. **SAI Jamaica**, for example, has used the ClimateScanner framework to refine its lines of inquiry regarding climate change.

The pooling of resources and expertise can help address some of the challenges SAIs face in SIDS, but it is not without limitations, as illustrated in the case of **CAROSAI**. For instance, traveling within the Caribbean is time-consuming and expensive and significantly increases the costs of training workshops, which are often beyond the means of the CAROSAI Secretariat. Sometimes, specific expertise does not exist in the region. Cooperative audits have been used by CAROSAI as a way to pool expertise and support their member SAIs.

Support from the INTOSAI community is critical for SAIs in SIDS. The **IDI** has supported the development of a knowledge base and skillsets. IDI efforts to build SAI capacity on climate change through its global audit on climate change adaptation actions (CCAA) were appreciated by SIDs because of the combination of training with audit support and information sharing. As a positive example, SAI St. Lucia mentioned that being part of IDI's past initiative on auditing government preparedness to implement the SDGs had led to better coordination and engagement between the SAI and government entities. IDI has also shared service arrangements at the regional and global level (e.g., for audit quality management specialists).



Box 6. Building SAI capacity to audit climate change in SIDS

In closing and making recommendations for the way forward, SAIs in the panel highlighted the importance of securing predictable, long-term support for training and capacity building, and to leverage technology for capacity development. Knowledge sharing and collaboration among SAIs in SIDS and with other countries were identified as critical for sustained capacity building efforts.

Adoption of the conclusions and recommendations

The conclusions and recommendations were discussed and adopted during the last session of the Symposium. The recommendations were drafted by the INTOSAI General Secretariat and UNDESA, the INTOSAI Chair and the technical chair of the Symposium (SAI Finland).

Conclusions

A. In light of the urgent global and complex challenges posed by climate change, Supreme Audit Institutions (SAIs) play a crucial role in the implementation of Sustainable Development Goal (SDG) 13, which calls for urgent action to combat climate change and its impacts, by providing independent and objective assessments of national climate action;

B. Emphasising the valuable contribution SAIs make to meeting commitments under global climate agreements through their independent audits of national climate action and fostering effective oversight, accountability and transparency in climate change efforts;

C. Recalling that the urgency of meaningful action by nations and the international community to combat climate change and address its impacts on the environment, society and the economy was clearly stated in the 2030 Agenda for Sustainable Development; and the necessity of integrating climate change adaptation into policies has been stressed even more since then;



The participants of the Symposium on “Implementation of SDG 13 on climate action: role, contribution and experience of Supreme Audit Institutions (SAIs)” have intensively discussed how the experiences of SAIs in conducting independent climate-related audits on policies, governance and the use of public funds contribute to strengthening climate action.

In detail, they have elaborated on

- SAI practices in auditing the impact of climate change.
- Enabling conditions for auditing climate action.
- Strengthening climate action – impacts of climate change audits.

Recommendations

As a result of their intensive discussions, the participants of the Symposium:

1. Underline the UN Resolutions⁴ recognition of the important role of SAIs in promoting greater efficiency, accountability, effectiveness and transparency of public administration and the use of public funds;
2. Emphasize that climate change is one of the most urgent and complex issues facing national governments today, with significant risks to public budgets, and that SAIs play a key role in support of cost-effective and impactful national climate action;
3. Underline the essential contribution that SAIs can make to the achievement of SDG 13 and the 2030 Agenda, by assessing how governments act on national commitments made under international instruments, including UNFCCC and the Paris agreement, as well as whether national strategies, policies, programs and implementing measures have been effective, sustainable and sound, and emphasize that capable, well-resourced, and independent SAIs can effectively scrutinize government performance, identify challenges and provide valuable insights for informed decision-making on climate change;

⁴ UN General Assembly Resolutions A/66/209 (22 Dec. 2011) and A/69/228 (19 Dec. 2014).



4. Emphasize that SAIs can only fulfil these important responsibilities adequately and lead by example by advancing environmental sustainability of SAIs if they can exercise their mandate independently, with adequate resources and unrestricted access to necessary information and data;
5. Underline the importance of good governance in the realm of climate mitigation and adaptation actions, which provides the institutions and the spaces for establishing an overall direction of development, setting targets, coordinating actions and providing regulations at national and subnational levels. SAIs should ensure accountability for reporting on progress and learning from failures;
6. Acknowledge that regions and countries face different contexts, challenges and vulnerabilities and have different priorities with respect to national climate action, and that SAIs need to develop capacities that respond to national priorities and support governments to advance climate action, including through the assessment of the performance of programs and policies;
7. Encourage SAIs to prioritize in their audit work the oversight of adaptation actions as well as of activities with high greenhouse gas emissions and their effects on climate resilience in the energy sector, as well as energy transition initiatives, which need to be inclusive, acknowledging the specific nature of environmental issues in oil and gas producing countries;
8. Acknowledge that Small Island Developing States (SIDS) are uniquely vulnerable to the impacts of climate change and encourage SAIs in SIDS to prioritize climate-related audits, while acknowledging the specific challenges they face to undertake comprehensive assessments of national climate actions;
9. Underline that SAIs in SIDS can only fulfil their responsibilities related to auditing national climate action if they can exercise their mandate independently, with adequate legal frameworks, resources, capacities and access to information and data, and with support from the global SAI community and donors, including through capacity-building initiatives;
10. Acknowledge that INTOSAI, its bodies, regional groups and member SAIs have developed a wide range of methodologies, tools, and practices to audit national climate action, and recognize the support provided to SAIs by the



INTOSAI Development Initiative, the INTOSAI Working Group on Environmental Auditing and the Federal Court of Account of Brazil to build their internal capacities to conduct climate-related audits and assessments, with a focus on climate adaptation and mitigation;

11. Welcome the INTOSAI Development Initiative and the Federal Court of Accounts of Brazil to continue to exchange information on their respective programs on climate change within the framework of the Working Group on Environmental Auditing in order to maximize the synergies between existing initiatives in this area;
12. Encourage SAIs to continue to focus on climate change and the impact it poses to public financial stability in their annual audit plans, integrate climate change-related aspects in all types of audits as appropriate, as well as invest in developing internal knowledge and capacities on climate-related audits, including through participating in existing international initiatives within INTOSAI;
13. Encourage SAIs to identify critical gaps in the availability of data, lack of standardized metrics for assessing the impact of climate change and information on national climate action, and share information and practices in this regard;
14. Highlight the potential of the ClimateScanner framework as a tool for enhancing the capacity of SAIs to assess governments' actions to address climate change and systematically identifying the status of national climate action, sources of information, and data gaps;
15. Encourage SAIs to assess the effectiveness of institutional arrangements and procedures and overall governance for climate action, including with regard to horizontal and vertical coherence and coordination, long-term planning, implementation, monitoring, reporting and stakeholder engagement, and also by incorporating the "Leave No One Behind" principle to consider the impact of government climate programs, policies and projects on vulnerable and marginalized groups;
16. Encourage SAIs to pay attention to the distributional impacts of climate policies that affect the acceptability of these measures by the public, including their potential effects on exacerbating inequalities;



17. Emphasize the importance of considering and using tools to recognize all expenditures and revenues in assessing governments' action on climate change, including subsidies and tax expenditures as well as spending that may counteract climate action;
18. Emphasize the importance of the adoption of appropriate accounting frameworks for climate-related risk disclosure and reporting by governments and that SAIs will increasingly play a key role in providing assurance on the sustainability reporting of government entities;
19. Encourage SAIs to build on their experiences in leveraging the use of new technologies and tools and adopting agile working methods for data collection, analysis and reporting to enhance impact and visibility of climate-related audits;
20. Emphasize that clear and consistent communication and engagement with stakeholders and the general public is an important factor in increasing the impacts of audits of national climate action, including by triggering policy discussions and rapid reaction by auditees;
21. Encourage collaboration and knowledge-sharing among SAIs, on climate change audits through INTOSAI regional and sub-regional organizations and bilateral cooperation, including for collaborative audits, to raise awareness and share the results of the work of SAIs in this area, foster innovation and mutually contribute to the development of skills and capacities to audit climate change;
22. Underline the importance of continuing the successful cooperation between SAIs and the United Nations⁵ as well as with other external partners, inter alia through the exchange of lessons learned from climate-related and cooperative audits, in order to build awareness on the work of SAIs on climate change in the international community and inform relevant international processes as appropriate.

⁵ UN General Assembly Resolution A/69/327 (6 Oct. 2015)



Annexes

- **Agenda**

Tuesday, 16 April 2024

Opening addresses

Technical Chair: SAI Finland

1. Opening	Margit Kraker, INTOSAI Secretary General
	Bruno Dantas, INTOSAI Chairman
	Li Junhua, UN Under-Secretary-General for Economic and Social Affairs

Sub-theme 1 – Panel 1

SAI practices in auditing the impact of climate change

Moderation: UNDESA

Leading Statement: Klaus-Heiner Lehne, European Court of Auditors

2. The Impact of Climate Change in Audit of Financial Institutions in China	SAI China
3. Climate Change Adaptation Planning in Croatia	SAI Croatia
4. Rice production audit towards National Adaptation Plan audit in Madagascar	SAI Madagascar
Discussion (Leading Comment: SAI Austria)	

Sub-theme 1 – Panel 2

SAI practices in auditing the impact of climate change

Moderation: IDI

5. Adapting to climate change in France: the role of the Cour des comptes	SAI France
6. Auditing Climate Mitigation and Adaptation measures in India	SAI India
7. SAI Iraq practices in Auditing the Impact of Climate Change Resulting from Oil Extraction Operations and Fossil Fuel Production	SAI Iraq
8. The Role of SAI Angola in the pursuit of SDG 13 – Climate Action	SAI Angola



9. Audit by the Office of the Auditor General of Somalia: Assessing the Intervention of the Federal Republic of Somalia in Addressing Flooding and Drought Challenges	SAI Somalia
Discussion (Leading Comment: SAI Estonia)	

Sub-theme 1 – Panel 3

SAI practices in auditing the impact of climate change

Moderation: European Court of Auditors

10. Control Activity on Climate Change with a Citizen Perspective. A Successful Experience	SAI Paraguay
11. Auditing government's approach to climate change – a perspective from the UK National Audit Office	SAI United Kingdom
12. Auditing climate change / Energy Transition	SAI Indonesia
13. Auditing desertification in the context of climate change – a perspective from the Portuguese Court of Auditors	SAI Portugal
Discussion (Leading Comment: SAI Morocco)	

Wednesday, 17 April 2024

Sub-theme 2

Enabling conditions for auditing climate action

Moderation: SAI Kenya

14. Taking a SDGs Implementation Audit Approach to Climate Adaptation Actions	IDI
15. ClimateScanner: Audit Institutions as Key Players in Catalyzing Climate Financing and Policies	SAI Brazil
16. Enabling auditing climate action by sustainalizing public governance	SAI Netherlands
17. Enabling conditions for Auditing Climate Action	SAI Egypt
18. Green budgeting. A solid basis for auditing climate action ... but the German government is still reluctant	SAI Germany
Discussion (Leading Statement: SAI Thailand)	



Special Panel

Auditing national climate action in small island developing states (SIDS)

Moderation: UNDESA

19 – 22. Auditing national climate action in small island developing states	SAI Jamaica SAI Maldives SAI Saint Kitts and Nevis SAI St. Lucia
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Sub-theme 3

Strengthening climate action – impacts of climate change audits

Moderation: SAI Indonesia

23. Adaptation to Climate Change: Policies Development and the Bulgarian National Audit Office Contribution	SAI Bulgaria
24. Climate Change Audit Activities and Impacts in Canada	SAI Canada
25. Climate change audits: adding value through foresight and accountability	European Court of Auditors
26. Zoom into public spending and SDG performance for auditing climate action in Peru	SAI Peru
27. Towards more impactful audits on climate action – key topics and success factors	SAI Finland
28. Greenwashing: Legally Green or Dressed in Green?	SAI Kenya
Discussion (Leading Comment SAI Israel)	

Thursday, 18 April 2024

Keynote Speech, Outcome and Closing

29. Presentation of the draft outcome of the Symposium and Discussion	All participants
Keynote Speech	Åsa Persson, PhD, Research Director and Deputy Director, Stockholm Environment Institute and Adjunct Professor, Linköping University
Closing of the Symposium	Margit Kraker, INTOSAI Secretary General David Le Blanc, UN DESA



- Moderators and Presenters

SAI Organization	Name	Function
Angola	Mr Fausto de Carvalho Simões	Judge-Counsellor
Austria	Ms Margit Kraker	INTOSAI Secretary General, President
Austria	Ms Silke Steiner	Director, INTOSAI General Secretariat
Brazil	Mr Bruno Dantas	President, Chairman INTOSAI Governing Board
Bulgaria	Ms Eva Galabinova	Chief expert, Performance Audits Directorate
Bulgaria	Ms Detelina Hadjieva	Chief expert, Performance Audits Directorate
Canada	Ms Kimberley Leach	Principal
China	Ms Liyun LIU	Director General
Croatia	Mr Ivan Klešić	Auditor General
Croatia	Ms Silvija Dorotić	Head of Performance Audit Department
Egypt	Ms Dalia Essam	Head of Audit Group
Estonia	Mr Janar Holm	Auditor General
European Court of Auditors	Mr Klaus-Heiner Lehne	Member
European Court of Auditors	Mr Nikolaos Milionis	Member
European Court of Auditors	Mr Mariusz Pomieński	Director
France	Mr Paul Serre	President Nouvelle-Aquitaine Regional Audit Chamber
Germany	Mr Thomas Schmidt-Wegner	Head of Audit Unit
IDI	Ms Archana Shirsat	Deputy Director General
India	Mr S. Alok	Director General
Indonesia	Ms Isma Yatun	Chair
Indonesia	Mr Edward Simanjuntak	Advisor to the Board
Iraq	Mr Qayssar Ghazi Alsaedi	Vice President, Director General
Israel	Ms Revital Goldshmid	Senior Audit Manager
Fidji	Mr Esala Niubalavu	Acting Assistant Auditor-General
Finland	Ms Vivi Niemenmaa	Head of WGEA Secretariat
Jamaica	Ms Pamela Monroe-Ellis	Auditor General



SAI Organization	Name	Function
Kenya	Ms Nancy Gathungu	Auditor General
Lithuania	Mr Mindaugas Macijauskas	Auditor General
Madagascar	Mr Jean De Dieu Rakotondramihamina	First President
Maldives	Mr Hussain Niyazi	Auditor General
Mexico	Mr David Rogelio Colmenares Páramo	Auditor Superior
Morocco	Mr Mohammed Diyer	President of Chamber
Netherlands	Mr P.J. (Pieter) Duisenberg	President
Paraguay	Mr Camilo Benítez	Comptroller General General
Peru	Mr Nelson Shack	Comptroller General
Portugal	Mr Pedro Fonseca	Head of Audit Department
Somalia	Mr Ahmed Isse Gutale	Auditor General
St. Kitts and Nevins	Ms Carla Pike	Director
St. Lucia	Ms Yvonne James	Director
Stockholm Environment Institute	Ms Åsa Persson	Research Director and Deputy Director, Stockholm Environment Institute and Adjunct Professor, Linköping University
Thailand	Mr Sutthi Suntharanurak	Director
United Kingdom	Mr Daniel Lambauer	Executive Director
United Nations	Mr Li Junhua	UN Under-Secretary-General
UNDESA	Ms Aránzazu Guillán Montero	Senior Officer
UNDESA	Mr David Le Blanc	Chief of Service



- Registered participants

Supreme Audit Institutions (SAIs)

Albania	Germany	Portugal
Andorra	Greece	Puerto Rico
Angola	India	Romania
Antigua and Barbuda	Indonesia	Russia
Armenia	Irak	Saudi Arabia
Austria	Ireland	Senegal
Bahrain	Israel	Serbia
Belgium	Jamaica	Slovakia
Bosnia and Herzegovina	Japan	Slovenia
Brazil	Kazakhstan	Somalia
Bulgaria	Kenya	South Africa
Cameroon	Kuwait	St. Kitts & Nevis
Canada	Lesotho	St. Lucia
China	Lithuania	Sweden
Congo, Dem. Rep.	Madagascar	Thailand
Côte d'Ivoire	Malaysia	Türkiye
Croatia	Maldives	UAE
Cyprus	Malta	Uganda
Czech Republic	Moldova	UNDESA
Denmark	Montenegro	United Kingdom
Egypt	Morocco	United States of America
Eritrea	Netherlands	Uruguay
Estonia	North Macedonia	Venezuela
European Court of Auditors	Norway	Vietnam
Finland	Oman	Yemen
France	Paraguay	Zimbabwe
Georgia	Peru	
	Poland	

Organizations

European Court of Auditors (ECA)
INTOSAI Development Initiative (IDI)
INTOSAI Working Group on Environmental Auditing (WGEA)
UN DESA