CHAPTER 5

SAIs' contribution to enhancing accountability on climate action (SDG13)

5.1 Introduction

Urgent and transformative action is essential to keep the 1.5° C target of the 2015 Paris Agreement within reach.[1] The Emissions Gap Report 2024 warns that global greenhouse gas emissions must fall by 42 per cent by 2030 and 57 per cent by 2035 through strengthened nationally determined contributions (NDCs). Yet current trajectories indicate that countries are not on track to meet these targets.[2] As updated NDCs with climate commitments for 2035 are submitted in 2025, there is a growing demand for robust climate transparency and accountability to ensure that commitments translate into measurable progress.[3]

Recognizing this, in 2024, the UN General Assembly adopted Resolution 79/231, affirming the "pivotal role of Supreme Audit Institutions in the global climate agenda."[4] Supreme Audit Institutions (SAIs) provide independent and objective assessments of the implementation of national climate commitments, strengthen climate data systems, and improve oversight of public climate finance.[5] INTOSAI has underscored this critical role of SAIs, linking climate auditing to Sustainable Development Goal (SDG) 13 on action to combat climate change and its impacts, and calling for stronger collaboration with stakeholders, including the scientific community and expert climate bodies, to strengthen national accountability ecosystems for climate policy and the broader SDG framework.[6]

SAIs' contribution extends beyond SDG 13. Climate action is deeply interconnected with other SDGs, including those related to energy (SDG 7), water (SDG 6), infrastructure (SDG 9), and biodiversity (SDG 15). Through audits of these sectors, SAIs help governments identify systemic challenges, leverage synergies, and design integrated policy responses. They also inform the development of fiscal instruments for climate action, promoting coherence between climate and broader sustainable development priorities.

Evidence shows that climate audits do more than identify gaps—they can help catalyze reform. Even when recommendations are not fully implemented, they often drive gradual improvements in governance, planning, and monitoring systems. SAIs can help Governments meet their reporting obligations under the Paris Agreement's Enhanced Transparency Framework (Article 13) and foster transparency, oversight and accountability of the implementation of NDCs. They can help integrate climate risks into policy, verify the accuracy of reported data, and enhance monitoring, reporting, and verification (MRV) systems. These efforts build trust, inform climate policy, and support compliance with international commitments.

The chapter examines how SAIs have positioned themselves within the climate accountability ecosystem, the evolution of climate auditing, key findings and recommendations, and examples of impact. Despite progress in institutional frameworks and transparency, audits reveal persistent governance gaps –unclear roles, weak coordination, and inadequate monitoring– that threaten delivery on national and global commitments. Yet, where implemented, audit recommendations have strengthened planning, oversight, and policy coherence, helping countries move closer to their climate goals.

The analysis draws on a review of relevant literature, audit reports and expert on interviews, conducted in-person and virtually between October 2024 and May 2025. The analysis of audit reports included 176 audits (2010-2024) from 61 countries and five cooperative groupings including from the European Court of Auditors, INTOSAI regional organizations, and joint audits conducted across or within regions. Additional insights were drawn from two global INTOSAI climate initiatives, proceedings of the 26th UN-INTOSAI Symposium (April 2024), and the experience of auditors engaged in climate auditing. Further details on the methodology are provided in Annex 1.

The chapter is structured as follows. Following the Introduction, section 5.2 examines the positioning of SAIs in climate accountability and the evolution of climate auditing. Section 5.3 discusses approaches to auditing climate change, while section 5.4 explores challenges and opportunities. Sections 5.5 and 5.6 present findings and recommendations from the analysis of audit reports, including results for small island developing States (SIDS) and least developed countries (LDCs). Section 5.7 highlights examples of the impact of climate change audits. Section 5.8 concludes with key take aways on SAIs' contribution to climate action.

5.2 Overview of SAIs' work on climate change and how it has evolved

Supreme Audit Institutions (SAIs) play a central role in overseeing government responses to climate change, including monitoring compliance with international commitments under the global climate framework and evaluating the performance of national climate actions. This section provides an overview of SAIs' engagement in climate-related audits, identifies the key areas of focus, and discusses how climate auditing practices have evolved and expanded over time.

5.2.1 Mandate

Auditing climate change falls within the general oversight mandate of SAIs. A specific mandate is not required for SAIs to conduct environmental audits, including those on climate change. These audits are typically carried out under

the broader framework and audit standards of performance or compliance audits across various policy areas.[7] SAIs may examine compliance with relevant laws, regulations, and policies; evaluate the effectiveness and sustainability of national strategies, programs, and implementation measures, and assess governments actions in fulfilling national commitments under international frameworks such as the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement. Additionally, SAIs can evaluate the climate-related impacts of other government programmes and audit cross-cutting issues that influence climate action.

5.2.2 Recognition and evolution of SAIs' work on climate change

The recognition of the critical role of SAIs in strengthening climate action has been reflected in the growing attention to climate issues and increasing support to SAIs in the INTOSAI community. The INTOSAI Working Group on Environmental Auditing (WGEA) has been the main institutional driver of SAIs' work on climate change at the INTOSAI level. Other Working Groups, such as the Working Group on Extractive Industries (WGEI), have recently focused on climate change. For example, the WGEI conducted a survey and published guidance on auditing energy transition in 2024.[8]

The WGEA was established in 1992 to increase the expertise of SAIs in environmental auditing and enhance environmental governance through high-quality audits. It is the largest INTOSAI working group with 86 members as of mid-2025. Non-member SAIs participate regularly in some of the group's activities. There are also six Regional Working Groups to promote regional cooperation and provide professional and technical support to auditors. The WGEA Strategy 2023-30 explicitly recognizes the commitment to contribute to SDG follow-up and review and identifies certain SDG areas that have received less attention in environmental auditing, including SDGs 2, 6, 12, 14 and 15.[9]

The WGEA served as an early champion for integrating climate considerations into public audit. As early as 2010, the WGEA developed guidance and training materials to support SAIs in auditing climate change, laying the groundwork for sustained engagement in this area.[10] Two pioneering cooperative audits – the WGEA-coordinated international audit on climate change (2010) and the IDI-PASAI cooperative audit on climate change adaptation and disaster risk reduction strategies (2013) – were instrumental in positioning SAIs within national climate accountability ecosystems. These initiatives not only advanced the visibility of SAIs in climate change issues, but also significantly contributed to building institutional capacity for climate auditing.

Some individual SAIs – particularly from developed countries - have been pioneers of climate change auditing in their national contexts and helped advanced INTOSAI work on climate. For example, the Commissioner of the Environment and Sustainable Development at the National Audit Office of Canada started auditing climate change in 1998 and was the coordinator of the 2010 international cooperative audit on climate. In 2021, SAI Canada issued a report on "Lessons Learned from Canada's Record on Climate Change" which reviewed the past three decades of Canadian action and inaction on climate change[11] (see section 5.7 for further information on the report). Other SAIs such as the US Government Accountability Office (GAO) have also a long experience in auditing climate change. Another example is SAI Finland, which adopted climate change as a special audit theme in 2007 and conducted five audits on the topic. A summary of audit findings was published in 2012.[12] After that, climate topics have been considered in the Finnish SAI as a normal part of annual audit planning. Figure 5.1 presents some of the main milestones of SAIs' work on climate change.

FIGURE 5.1 | Milestones of SAIs' work on climate change

Overall, the priorities of SAIs increasingly reflect the growing importance of climate change as a key audit topic. The triennial survey conducted by the WGEA indicates that climate change has become a significant focus for SAIs, driven by its profound impacts at the national level and the substantial public resources allocated to address it. Table 5.1. highlights the extent to which SAIs recognize climate change as a critical environmental issue, with significant economic and social impacts in their national contexts, which requires an integrated approach to auditing, and illustrates the prioritization of climate change audits over time.

SAIs recognize the global nature of climate change impacts, while acknowledging that regions and countries face different vulnerabilities and have different priorities with respect to national climate action.[13] Climate change was initially prioritized by SAIs in the Global North, driven by the significance of climate mitigation, but this has shifted as the impacts of climate change become more urgent and SAIs in the Global South focus on climate change adaptation.[14] According to the 2024 WGEA survey, climate change was the only topic listed as a pressing concern by all INTOSAI regions and adaptation was the top environmental topic audited by SAIs.[15]

TABLE 5.1 | SAIs' environmental priorities from 2009 to 2026

Year	Top national priority identified by SAIs	Second national priority identified by SAIs	Top issue audited by SAIs	Second top issue audited by SAIs
2024-26	Climate change	Pollution	Climate change adaptation	Climate change mitigation
2021-23	Climate, air and atmosphere	Water	Climate change adaptation	Agriculture; Municipal, solid and non-hazardous waste
2018-20	Wastewater treatment	Drinking water, quality and supply	Protected areas and natural parks	Forestry and timber; Wastewater treatment; Minerals, gas, oil and other non-renewable resources
2015-17	Climate change adaptation ecosystem; climate change adaptation	Climate change mitigation	Wastewater treatment; Municipal, solid and non-hazardous waste	Drinking water, quality and supply
2012-14	Drinking water, quality and supply	Municipal, solid and non-hazardous waste	Fisheries	Forestry and timber; Drinking water, quality and supply; Pollution of water bodies; Municipal, solid and non-hazardous waste
2009-11	Drinking water, quality and supply	Climate change	Municipal, solid and non-hazardous waste	Forestry and timber

Source: WGEA (2024).

5.2.3 Mapping SAI's work on climate change

SAIs have addressed a broad range of issues related to both climate change mitigation and adaptation in their audit work. The analysis of audit reports for the period 2010-24 conducted for this chapter includes 73 audits (42 per cent) focused on mitigation, 51 audits on adaptation (29 per cent), and 49 audits (28 per cent) that examine both mitigation and adaptation aspects.[16] SAIs in developed economies have tended to prioritize mitigation, whereas those in developing economies - particularly in LDCs and SIDS - have placed greater emphasis on adaptation or have integrated adaptation considerations into audits that also address mitigation (see figures 5.2-5.4).

FIGURE 5.2 | Climate mitigation and adaptation audits in developed and developing economies

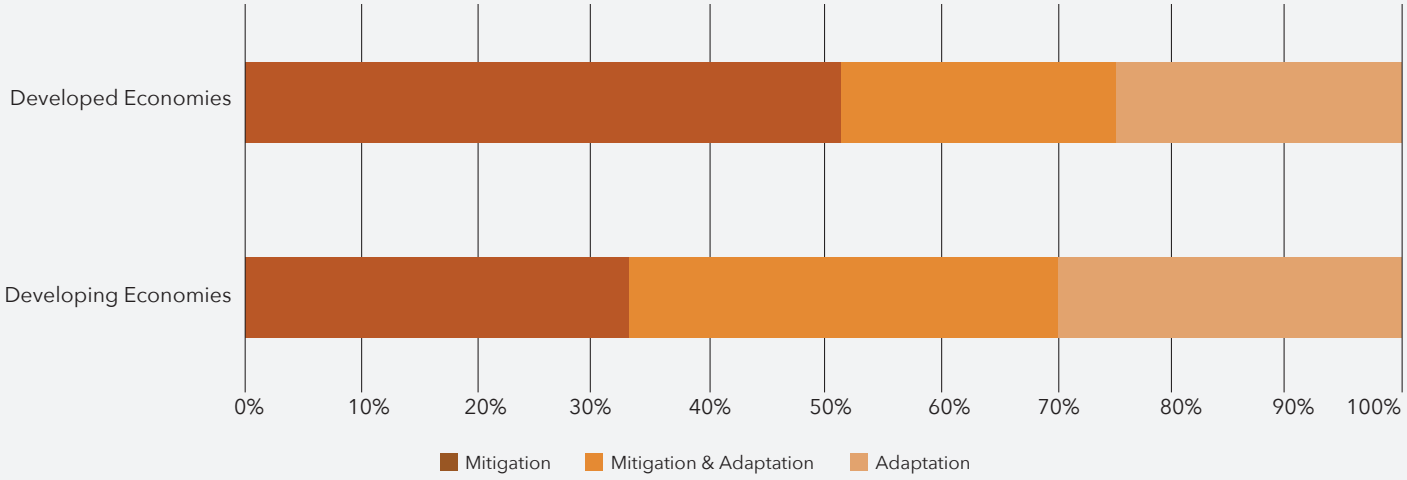
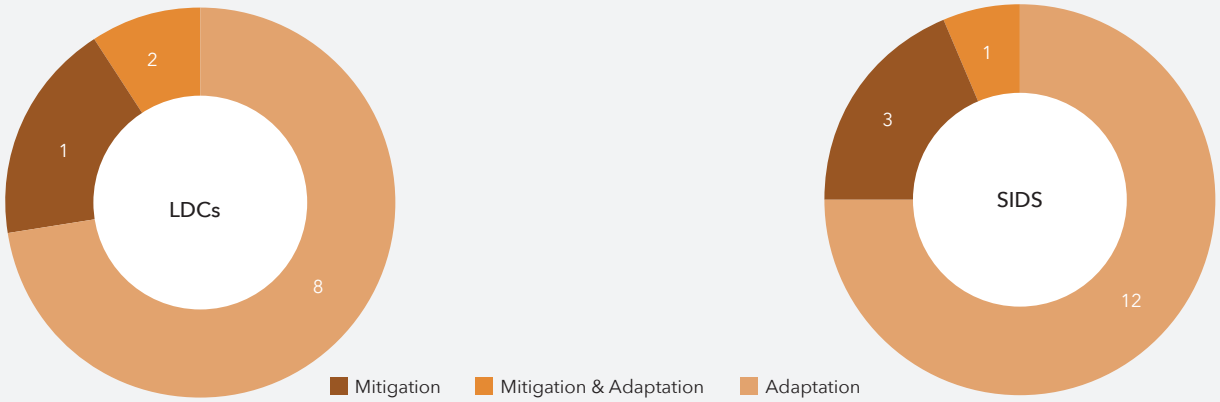


FIGURE 5.3 and 5.4 | Climate mitigation and adaptation audits in LDCs and SIDS

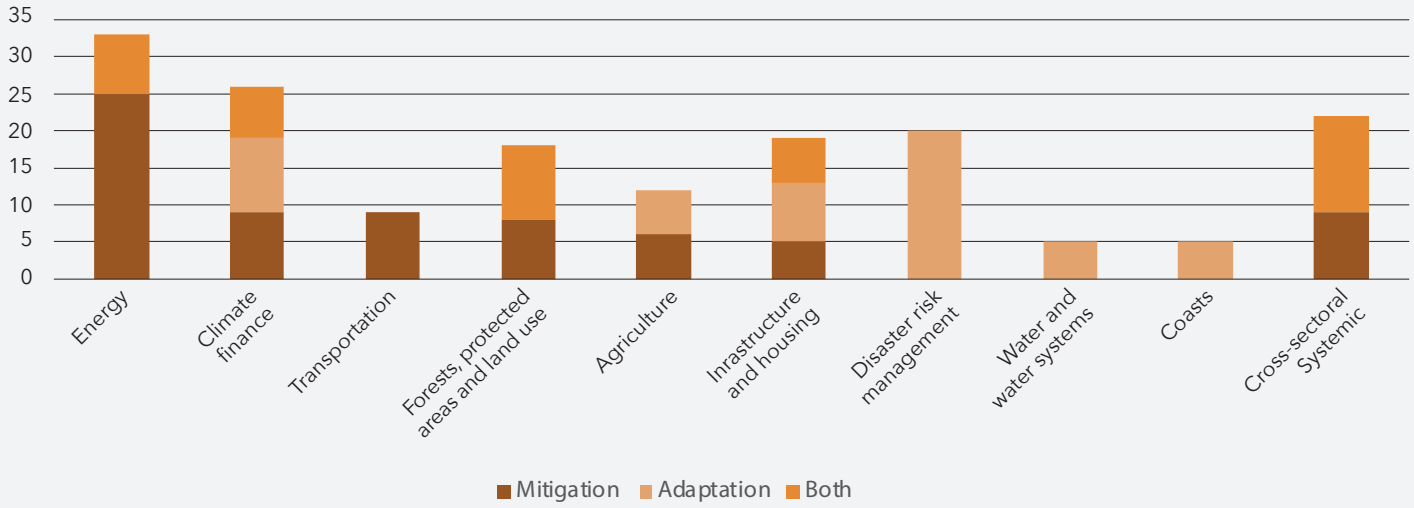


Source: Analysis of 173 audit reports.

The focus of climate change audits encompasses both systemic and cross-sectoral issues (23 audits in our sample) and specific policy areas. Among these, energy emerges as the most frequently audited policy area (36 audits), followed by climate finance (27 audits), disaster risk management (21 audits), infrastructure and housing, and forests, protected areas and land use (20 audits each). Mitigation-focused audits predominantly address energy, finance and transportation sectors. In contrast, adaptation audits tend to concentrate on disaster risk management, finance, infrastructure and housing and agriculture. Audits that address both mitigation and adaptation more commonly examine cross-sectoral or systemic issues (See figure 5.5).

There are differences in the focus of climate audits across countries. SAIs in developed economies, where mitigation audits have been prioritized, have more frequently audited energy and climate finance, while SAIs in developing economies have focused more on disaster risk management and forest, protected areas and land use. Audits in LDCs have examined issues related to agriculture and forests, protected areas, and land use most frequently, followed by climate finance and disaster risk management. For SIDS, disaster risk management has been the most frequently audited policy area, followed by climate finance, and coastal issues. These areas of focus reflect distinct policy priorities and needs related to the characteristics of national contexts.

FIGURE 5.5 | Focus of audit reports by climate change area



Source: Analysis of 173 reports.

In addition to national audits, two global initiatives included in the WGEA's workplan have supported SAIs in auditing climate change since 2022. One of the initiatives focuses on auditing climate change adaptation in various risk areas, while the other has developed an innovative methodology to assess national climate action in order to inform Governments' efforts and further advance climate audits (see Box 5.1).

BOX 5.1 | Global initiatives supporting SAIs in auditing climate change

Climate Change Adaptation Audit (CCAA): In 2023–2024, the INTOSAI Development Initiative (IDI) and the Working Group on Environmental Auditing (WGEA) launched a global initiative to support SAIs in conducting performance audits on climate change adaptation. This initiative combined integrated education and audit support, engaging 54 SAIs and 287 auditors worldwide. In 2025, the initiative was also launched in the ARABOSAI region. The audits focused on four key thematic areas: disaster risk reduction, water resource management, sea level rise and coastal erosion, and the implementation of climate change adaptation plans or actions under Sustainable Development Goal 13 (SDG 13). In addition, the audits addressed cross-cutting issues such as governance and inclusion, reinforcing the importance of equity, equality and institutional effectiveness in climate adaptation efforts. A global report highlighting key findings and recommendations from the audits and lessons learned was launched in October 2025.

ClimateScanner: The Brazilian Federal Court of Accounts (TCU) is leading a global, multi-year initiative to conduct standardized assessments of government actions and progress on climate change. The initiative is part of the INTOSAI WGEA Work Plan. In collaboration with 18 SAIs, the initiative has developed a standardized methodology and an ICT-based application to evaluate national climate action across three key dimensions: climate governance, climate finance, and climate policies. The tool presents results in an aggregated format, enabling its use in both national decision-making and global climate processes. In 2024, 240 auditors from 141 countries were trained to apply the assessment tool, resulting in 64 completed national assessments. Initial findings were presented at COP29 of UNFCCC in November 2024. In 2025, alongside additional national assessments, the tool was adapted for subnational application in Brazil, covering 26 states and 24 municipalities. The results of 101 national assessments plus the Brazilian subnational evaluations were presented at COP30 in November 2025.

Sources: https://climatescanner.org/ ; https://idi.no/our-work/initiative/ccaa/

5.3 How SAIs audit climate change

This section outlines how Supreme Audit Institutions (SAIs) approach climate change audits. It reviews the methodologies and audit strategies employed, examines the scope and focus areas of these audits, and highlights tools and practices used by SAIs across different regions. The section also explores how SAIs engage with stakeholders – including government bodies, experts, and civil society– in conducting climate audits. Finally, it reflects on the key challenges and emerging opportunities SAIs face in strengthening their role in climate accountability.

5.3.1 Adopting a strategic approach to auditing climate change

As SAIs recognize the urgency of climate change, many are adopting more strategic approaches to climate auditing. This includes integrating climate change considerations into strategic audit plans (e.g., SAI India, Indonesia) to ensure prioritization, resource mobilization and long-term engagement. For instance, SAI Indonesia has focused on high-emissions sectors, prioritizing the energy sector, which accounts for 56 per cent of greenhouse gas emissions. Since 2019, the SAI has conducted six audits related to the energy transition, primarily focused on mitigation.[17] Similarly, Audit Scotland[18] published its first climate auditing strategy in December 2022, with annual updates (the latest in December 2024).[19] It has embedded climate change considerations across all audit activities, including the annual audit of government financial statements, and established an internal working group to coordinate climate auditing. Audit Scotland also monitors and reports annually on its performance in mainstreaming climate change into auditing.[20]

BOX 5.2 | Change strategy to institutionalize environmental and climate auditing in the Maldives

When SAI Maldives started conducting performance audits in 2012, environmental audits were infrequent and ad hoc. By 2021, all staff had an accounting background. A change in leadership brought a new strategic direction, as the new Auditor General established an environmental audit unit within the performance audit department to enhance the SAI's relevance and impact. Given the Maldives' vulnerability to climate change, the new Auditor General considered that the SAI could help advance environmental issues in the policy agenda. For the first time, the SAI hired a professional with an environmental background – rather than an accountant - who had prior experience working at the Ministry of the Environment. The new hire spearheaded a change strategy under IDI's Young Leaders initiative, which included both internal and external components. Climate change was identified as a key priority for the SAI through foresight discussions with experts. With support from SAI India, auditors were trained in environment and climate change auditing. SAI Maldives joined the INTOSAI WGEA, hosted the WGEA Assembly in the Maldives in 2022 to highlight the country's climate resilience, and became the WGEA vice-chair in 2023. That same year, the SAI joined the executive group of the ClimateScanner initiative, collaborating with 17 other SAIs to develop a methodology for assessing climate action.

Source: Interviews for the WPSR 2025.

The growing prioritization of climate change by SAIs is reflected in multi-year, incremental approaches to climate auditing. This trend is most evident in countries with well-established institutional and policy frameworks for climate action, SAIs with extensive experience in environmental auditing, and those that have embedded climate considerations into strategic planning. For example, SAI Netherlands has adopted a systematic, multi-year approach, conducting a series of climate-related audits in recent years. These include audits on tax incentives for electric cars (2020), climate-related public expenditure (2023), carbon storage under the North Sea (2024) and the quality of CO_2 data reported by central government (2024)[21] (see Box 5.5. for details).

BOX 5.3 | UK NAO's systematic approach to auditing national climate action

In 2020, the UK National Audit Office (NAO) carried out two broad reviews of how the government is organised to achieve net zero and its wider environmental goals, including the goal to adapt to a changing climate. Following those reviews, the SAI has targeted its audits on specific interventions aimed at meeting these goals. In 2024, the UK NAO published a Lessons Learned report that identifies enablers for tackling the challenges the government faces in meeting its environmental targets and responding to climate change. The report systematized 38 NAO reports as well as the responses of entities to recommendations and drew on workshops and interviews with relevant stakeholders. The report identified two sets of enablers - for ensuring strong leadership from lead departments and the centre of government, and for designing and implementing successful interventions. The enablers for success intend to inform governance and programmatic decision-making and organizational cultures required for effective climate change work.

Source: UK National Audit Office, "Achieving environmental improvement and responding to climate change" (London, NAO, 2024), available at: https://www.nao.org.uk/insights/achieving-environmental-improvement-and-responding-to-climate-change/

SAIs have recognized the need to adapt to shifting and evolving policy priorities by increasingly focusing on climate adaptation (see Section 5.2). Some SAIs have also started to identify climate change as a critical long-term risk affecting all sectors of government.[22] In response, SAIs are including climate change considerations into public finance audits, evaluating climate change expenditures, assessing the fiscal risks of climate change, and ensuring transparency and accountability through the oversight of climate-related disclosures in government accounts. This approach is exemplified by the cases of Audit Scotland and GAO in this section.

As early as in 2013, the GAO placed 'Limiting the Federal Government's Fiscal Exposure by Better Managing Climate Change Risks' onto its high-risk list.[23] Since then, the GAO has conducted numerous audits in this area, building a body of work that supports "big recommendations."[24] GAO has identified organizational arrangements, for instance, that are necessary to identify and prioritize climate resilience projects for federal investment.[25] In 2025, the GAO designated a new high-risk area on 'Improving the Delivery of Federal Disaster Assistance,' signalling the growing attention and consideration given to climate adaptation, disaster risk management, and resilience. [26]

BOX 5.4 | Strategic approach to auditing climate change in Canada

In 2021, the Commissioner of the Environment and Sustainable Development of Canada –who began auditing climate change in 1998– launched an Environment and Sustainable Development Strategic Planning Process, identifying over 50 potential audit topics. Canada's Department of Environment and Climate Change released the Emissions Reduction Plan in 2022, outlining 149 measures to reduce emissions with an aim of reaching its 2030 target.

In this framework, the Commissioner initiated an annual, continuous audit cycle, selecting specific measures from the Emission Reduction Plan for in-depth evaluation every year. Three reports were published in 2023, 2024 and 2025 with a fourth to be published in Fall 2026. In addition to this horizontal approach, the Commissioner conducts "deep dive" audits on specific issues such as carbon pricing and just transition. These are intensive (8000-hour), year-long audits that assess the performance of specific programmes - how they are working and what are the main issues affecting their performance. Topics are selected annually through a selection process where teams submit proposals for audits to be conducted during the year.

Source: Interview for the WPSR 2025.

5.3.2 Methods and scope

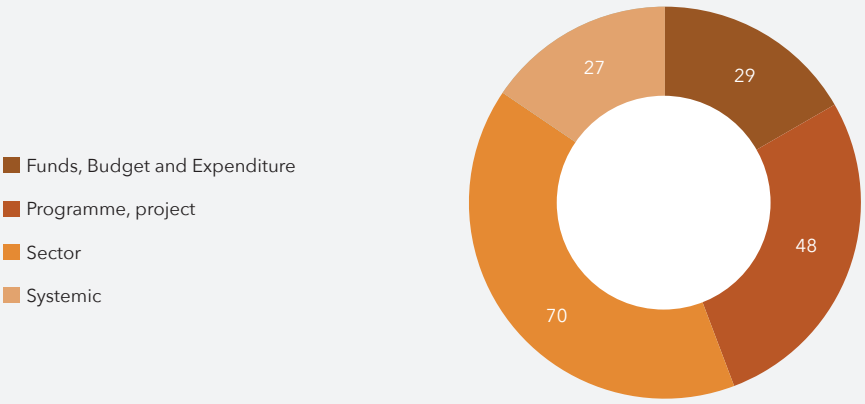
Climate change remains a relatively new area of audit work for many SAIs. According to the INTOSAI Global Stocktake Report 2023, only 11 out of 44 SAIs in SIDS (25 per cent) conducted environmental audits in 2020-22.[27] Global initiatives like ClimateScanner and CCAA have provided entry points into climate change auditing for many SAIs, including those in SIDS and LDCs, for example SAI St. Kitts and Nevis and SAI St. Lucia.[28]

SAIs primarily use performance and compliance audit methodologies to assess issues related to climate change. As capacity in performance auditing grows, more SAIs are conducting environmental and climate change audits.[29] Moreover, SAIs recognize the importance of approaching climate auditing with an integrated approach that considers not only the environmental aspects but also social and economic dimensions, as well as the role of multiple entities and stakeholders.

Some SAIs are leveraging their existing capacities in compliance auditing to enhance the value and impact of climate audits. For example, after a performance audit on climate action (SDG 13) conducted in 2022, which had little effect on government action, SAI Peru reverted to compliance audits to leverage its comparative advantage and institutional strengths.[30]

As discussed in section 5.2, climate audits cover a wide range of topics related to both mitigation and adaptation. To further understand the focus, the reports in our sample were categorized into four categories based on whether they examined systemic issues, sector-wide issues, specific programmes, projects or policies, and financial matters (funds, budget and expenditure). Sector-wide audits address cross-cutting issues such as coordination, planning or monitoring, but within the boundaries of one specific sector. Of the 174 audit reports reviewed, 70 (40 per cent) focused on systemic issues at the sector level. Most systemic audits are conducted by SAIs from developed economies (see Figure 5.6).

FIGURE 5.6 | Focus of climate audits



Source: Number of observations is 174.

As illustrated in Boxes 5.3 and 5.4 with examples from the UK NAO and the Commissioner of the Environment and Sustainable Development of Canada, many SAIs – particularly those with a strategic approach to climate auditing– conduct audits at multiple levels. They combine systemic audits with audits of specific programmes or policy instruments, highlighting the interconnection between both - weaknesses in climate governance create risks at the sector or project level.

Audit Scotland exemplifies this approach. In line with its climate strategy, it has conducted performance audits that address systemic governance issues such as reports on *How the Scottish Government is set up to deliver climate change goals* and *Scotland's councils' approach to addressing climate change*. It has also examined the implementation of policies and strategies to reduce emissions (e.g., audits on *Decarbonising heat in homes* and *Sustainable transport*), and efforts to adapt to climate change and enhance resilience (e.g., audit on *Building flood resilience in communities*).[31] Other SAIs -including Brazil, Canada, Costa Rica, Finland and Sweden - have followed similar approaches, reinforcing accountability from national frameworks to sector-specific interventions.

5.3.3 Tools and innovations

Auditing climate change is inherently complex and remains a relatively new area for many SAIs. Despite these challenges, auditors have introduced innovative practices to strengthen climate audits. While performance and compliance methodologies remain foundational, SAIs are increasingly developing complementary approaches and tools to better evaluate climate action and drive continuous improvement. These efforts include integrating diverse audit techniques, leveraging advanced technologies and data analytics, exploring emerging audit topics, and producing comprehensive, user-focused reports. By doing so, auditors are enhancing the quality and relevance of their findings, providing stronger evidence to inform climate policy.

Forward-looking audits

Given the long-term nature of the climate crisis and its inter-generational implications, SAI have introduced forward-looking audits to help policymakers anticipate climate risks and identify policy options.[32] This shift is illustrated by the US GAO, which has "flipped... the auditing process on its head" by making it forward-looking, positive and options oriented, acknowledging that auditors are "not policy makers but can help people understand what is possible."[33]

Similarly, the Netherlands Court of Audit applied a forward-looking approach in its 2024 audit on carbon storage under the North Sea. The audit examined the efficiency of the government's first project of carbon capture and storage, and concluded that its funding was efficient for achieving the Netherlands' 2030 climate goals (see Box 5.5).

While forward-looking audits offer significant value, they also have potential risks, particularly the perception of being policy prescriptive.[34] To mitigate this, SAIs frame their work around identifying opportunities for improving government action and offering practical, non-prescriptive alternatives aimed at strengthening climate resilience and enhancing the effectiveness of climate action.[35] The GAO's Disaster Resilience Framework exemplifies this balance. Developed through extensive research, review of over 50 GAO reports, and expert consultations, the framework provides high-levels principles and guiding questions on information, integration, and incentives, helping oversight bodies and federal policymakers identify actions to improve preparedness and resilience to natural hazards without dictating policy choices.[36]

BOX 5.5 | Forward-looking audit on carbon storage under the North Sea by the Netherlands Court of Audit

In 2024, the Netherlands Court of Audit conducted a forward-looking audit of the Porthos carbon capture and storage (CCS) project, which involves transporting carbon dioxide (CO_2) from industrial facilities in Rotterdam to a depleted natural gas field beneath the North Sea. Although the project was still in development at the time of the audit, it is expected to play a significant role in achieving the Netherlands' 2030 climate targets.

The audit assessed the anticipated cost-efficiency of public investment in the Porthos project. It drew on multiple sources, including: the Porthos business case, detailing projected costs and revenues; Feasibility studies submitted by Porthos customers to the Netherlands Enterprise Agency (RVO) as part of their SDE++ grant applications; Contracts between Porthos and its customers; Supplementary economic data from external sources.

The Court applied a range of scenarios to evaluate the financial implications of varying CO_2 price levels for both the government and Porthos's customers. This analysis enabled the calculation of the expected efficiency of public spending on the project. The audit concluded that the *Porthos project was an efficient means to achieve the 2030 climate goal and was economical for the government, as it* was expected to generate tax revenue, offsetting public spending. However, the audit noted that there was significant financial risk and exposure to CO_2 price changes relative to the relatively small share of benefits for the Government. Additionally, the audit found that decision-makers lacked full insight into the project's financial implications and there were legal ambiguities and potential conflicts with existing legislation that had not been addressed.

The Court urged the responsible ministers and state secretary to (i) Conduct thorough assessments of all expected public costs and benefits in future CCS projects; (ii) Leverage the Mining Act and SDE++ scheme to ensure a fairer distribution of financial gains; and (iii) Explore options to cap excessive profits from public grants and introduce mechanisms –such as annual charges or offset contributions– to ensure the state benefits from high CO_2 prices and covers long-term liabilities.

The audit findings were presented to the House of Representatives' Economic Affairs and Climate Policy Committee prior to the report's publication.

Source: Netherlands Court of Audit "Carbon storage under the North Sea. On profits under water" (2024), available at https://english.rekenkamer.nl/publications/reports/2024/03/28/carbon-storage-under-the-north-sea

Combining methodologies

Given the complexity of climate change, auditors benefit from using a combination of methodologies and audit tools to effectively collect and evaluate evidence related to climate action and fulfil their oversight role. For example, the Office of the Auditor General Fiji conducted a comprehensive, systemic audit on flood risk reduction strategies. The audit examined institutional arrangements supporting the implementation of risk reduction strategies, the execution of flood risk reduction measures, and mechanisms for accountability and progress reporting. To ensure a robust evidence base, SAI Fiji utilized a diverse set of techniques, such as documentary reviews, stakeholder interviews, and on-site visits. For further illustration, see Box 6 which highlights the use of various audit instruments by SAI Chile.

BOX 5.6 | Oversight of climate change adaptation efforts by the General Comptroller of Chile

Chile's Framework Law on Climate Change, enacted in 2022, mandates the development of Climate Change Adaptation and Mitigation Sectoral Plans to guide efforts in various sectors, including energy, infrastructure, water, biodiversity, fisheries and aquaculture, and waste, among others. It also mandates all municipalities to develop Municipal Climate Change Action Plans in alignment with the national regulatory framework and the regional climate change action plans. The law enables the General Comptroller of the Republic to oversee the implementation of the objectives of the mitigation and adaptation sectoral plans, thereby ensuring their effective execution and continuity over time. The Climate Change Framework Law establishes mechanisms for ensuring compliance, including the application of penalties in cases of non-compliance.

The General Comptroller of Chile conducted a series of audits on the implementation of Climate Change Adaptation Plans across key sectors. These audits were designed to support SDG 13.2 by analysing the integration of climate change-related measures into national policies, strategies, and plans. For instance, in its audit of the climate change adaptation plan for cities 2018-2022, SAI Chile identified a critical need for the development of internal procedures and monitoring mechanisms within both the Undersecretary of Housing and Urbanism and the Undersecretary of the Environment to effectively oversee the implementation of the National Climate Change Adaptation Plan.

In addition, the General Comptroller of Chile has developed an instrument to monitor progress of regional and local governments in developing their Climate Change Action Plans. The questionnaire gathers information on how local governments are complying with their obligations on climate action under the national legal and institutional framework. This information has been used to assess the level of development of the various plans and to identify risks and gaps to be addressed.

Source: Interview for the WPSR 2025.

SAIs complement traditional audits with other methods. The ClimateScanner assessment methodology enables auditors to assess strengths and weaknesses of national climate action through a standardized methodology that does not require as much time and resources as a regular performance audit. The methodology covers three axes (governance, finance, and policies) and focuses on 19 dimensions. The scores of the individual indicators are aggregated by dimension and axis to produce an aggregated score at the national level. National level results can be aggregated at the regional and global levels as well as for specific groups of countries. Auditors apply the assessment and upload the required evidence and sources of information through a web-based application. This information can be used by SAIs to effectively focus their audit efforts on climate action by prioritizing areas of observed weaknesses (see Box 5.1).

SAIs have adopted diverse approaches to integrating the ClimateScanner methodology into their performance audits. In some cases, such as in Germany, the ClimateScanner assessment has been embedded into the process of a regular climate performance audit, with the assessment results included into a published audit report.[37] In contrast, SAIs from various countries such as Guam, Maldives, New Zealand, Poland, and Portugal have chosen to publish the results of the assessment separately, even if conducted in the context of a performance audit.[38]

Other SAIs have included ClimateScanner as a distinct activity within their audit plans, while still following audit-like requirements, for example in terms of the adversarial process (i.e., submitting the preliminary results to the relevant entities for comments). For example, SAI Maldives followed a standard audit engagement process, notifying

the audited entity, conducting fieldwork, drafting a report, requesting comments from the entity, and finalizing the report for approval and publication by the Auditor General.[39]

SAIs are also exploring the ways in which ClimateScanner can benefit other climate-related audits. For example, SAI India conducted an audit using the components of the ClimateScanner.[40] SAI Brazil, which developed the ClimateScanner, has emphasized its complementarity with other climate audits. In Brazil's case, the ClimateScanner helped streamline audit planning for an audit on climate governance by informing the definition of the audit's objective and scope. Simultaneously, the ClimateScanner assessment benefited from insights gained through ongoing audits on climate governance, climate adaptation and energy.[41]

Data analytics and technology

A persistent challenge in climate governance is the lack of robust monitoring systems to track progress on climate action at national and subnational levels. The lack of systematized and comprehensive information and data (particularly regarding climate finance and adaptation) poses significant obstacles for SAIs in conducting their audits.

To address these challenges, SAIs are increasingly adopting innovative, data-driven methodologies and forward-looking analytical approaches. These tools enhance their capacity to provide critical insights into the governance of climate risks, both current and emerging. Notably, SAIs have emphasized that "auditing climate change has brought to the fore the need for capacity-building on data analytics and Geographic Information Systems (GIS)."[42]

By leveraging advanced data analytics and information and communication technologies (ICT), SAIs are improving the quality and depth of climate audits. Some SAIs are incorporating prospective and predictive analyses that account for future climate scenarios and risk projections.

In alignment with their mandates, several SAIs have complemented traditional audit practices with alternative strategies to evaluate climate action and mitigate data limitations. For instance, the SAI of Maldives developed a rainfall "heat map" after identifying inefficiencies in government freshwater supply policies.[43] Similarly, in Costa Rica, efforts have focused on generating high-quality data on public spending related to climate adaptation.

The US GAO's audit on Nuclear Power Plants and the Potential Effects of Climate Change exemplifies the use of advanced methodologies in its audit of nuclear power plants and their vulnerability to climate change. The GAO conducted its own data analysis "using hazard and nuclear power plant location data" to assess exposure to risks related to heat, cold, wildfire, flooding, and hurricane storm surges. The audit revealed a significant gap in the Nuclear Regulatory Commission's approach, which relies heavily on historical data rather than future climate projections - potentially underestimating the growing risks posed by climate change. SAI India has also mainstreamed technology into climate auditing.[44]

Collaborative approaches

In recognition of the transnational impacts of climate change, SAIs have strengthened collaboration to assess climate cross-border issues. For example, frequent forest and rural fires have had negative effects on biodiversity and water resources, thus contributing to desertification and the degradation of soil, phenomena drive by both climate change and human activity. SAI Portugal has audited the National Action Programme to Combat Desertification as well as measures related to forest fire prevention and extinction. It has also engaged in joint initiatives with the SAI of Spain on related environmental concerns and is currently assessing the efficiency of water resource management in the context of climate change.

These audits have revealed significant weaknesses in the implementation of environmental programmes, including difficulties in coordination, operationalization, and inter-agency cooperation. These challenges increase the risk of non-compliance with international environmental commitments, particularly SDG 15, which aims to achieve land degradation neutrality (target 15.3).

5.3.4 Building competencies for auditing climate change

In recent years, SAIs have significantly strengthened their environmental auditing capacity through training, collaboration, and targeted support. While the WGEA's initial guidance on auditing climate change predates the Paris Agreement, new resources have since been developed to align with current climate initiatives. This includes guidance on auditing climate finance, which is currently one of the most challenging topics for auditors. According to the 11th INTOSAI WGEA survey, two thirds of the SAIs consider WGEA studies and guidelines to be very useful to support their work.[45]

Education materials for auditors have been produced under the IDI-WGEA's Climate Change Adaptation Audit (CCAA) global initiative. Similarly, the ClimateScanner initiative has developed a comprehensive handbook and conducted customized training workshops to help

SAIs apply the assessment methodology.[46] The WGEA has recently piloted virtual audit clinics to mentor and support environmental auditors[47], and promotes good practices in environmental auditing through the INTOSAI WGEA Award, showcasing innovation and encouraging climate audits.

SAIs underline that INTOSAI global initiatives such as IDI-WGEA's CCAA and ClimateScanner have had a positive impact on their capacity to audit climate change. These efforts have enhanced auditors' skills in performance auditing, climate change as a subject matter, and in the use of metrics and indicators.[48] For some SAIs, particularly newcomers to climate auditing, this support enabled them to conduct their first performance audit on climate change.[49] The ClimateScanner methodology has also helped SAIs identify and assess national climate challenges and prioritize future areas of focus in audits,[50] providing a tool which auditors can reapply for undertaking ongoing risk assessments related to climate change.[51]

5.3.5 Stakeholders involved

The complexity of climate change and its profound impact on citizens, particularly the most vulnerable, requires that SAIs broaden their engagement beyond traditional stakeholders such as legislatures. Increasingly SAIs are recognizing the value of collaborating widely with the scientific community, citizens, civil society and directly affected communities to gain in-depth knowledge of this technically complex issue. This recognition has led to more inclusive audit processes, incorporating a diverse range of stakeholders. Such engagement and collaboration enhance audit evidence but also contribute to stronger climate accountability ecosystems[52] and enhanced audit impact.

SAIs across various countries have taken significant steps to institutionalize stakeholder engagement in climate-related audits. For instance, SAI Philippines conducted a comprehensive audit of the National Climate Change Adaptation Plan (NCCAP) in 2024, engaging community groups, program beneficiaries, and local government officials. SAI France involved the six chambers of the Cour des comptes, 17 regional chambers of accounts, five inter-jurisdictional committees, and nearly 60 experts in its 2024 annual report on climate change adaptation.[53] The Netherlands Court of Accounts has collaborated with universities and the Ombuds Office to gain expert insights.[54] SAI Kenya worked with local level community-based organizations representing vulnerable and marginalized groups to evaluate their level of involvement in climate adaptation action.[55]

SAIs in SIDS and LDCs have also prioritized stakeholder engagement to both enhance technical capacity and ensure the inclusion of those most affected by climate change. For example, SAI Rwanda engages stakeholders to identify key risks and challenges, which inform audit topic selection and the development of actionable recommendations.[56] SAI Uganda (see Box 5.7) provides another illustrative case of inclusive audit practices. SAI Jamaica has relied on focus groups comprising stakeholders and experts to validate audit findings and strengthen the credibility of audit evidence.[57]

BOX 5.7 | Integrating citizen information in auditing the quality of climate information in Uganda

High-quality climate information is essential for building resilience, managing risks, and preparing for climate-related disasters. Recognizing this, the Office of the Auditor General (OAG) of Uganda conducted a performance audit in 2018 on *"The Reliability of Meteorological Information Produced by the Uganda National Meteorological Authority (UNMA)."*

To evaluate the effectiveness of UNMA's information and communication strategies, the audit adopted a participatory approach, engaging a wide range of stakeholders. This included interviews with UNMA officials and focus group discussions with key user groups such as district production officers, agricultural extension workers, fishermen, and farmers across various regions. By incorporating the perspectives of those most reliant on meteorological information, the audit delivered critical insights into whether UNMA's dissemination mechanisms were appropriate, timely, and comprehensive. This engagement-based approach not only strengthened the audit's findings but also underscored the importance of integrating citizen perspectives into climate-related audits to enhance their relevance, credibility, and impact.

Source: Author's elaboration.

While SIDS often face constraints such as a limited pool of climate experts, their smaller geographic and population size can facilitate more direct and meaningful engagement with citizens, enabling auditors to better understand local concerns.

SAI Maldives has adopted innovative and inclusive approaches to stakeholder engagement in its environmental audits. For instance, the SAI organized focus group discussions with experts, utilized databases maintained by island councils to gather information from vulnerable groups, and directly engaged citizens through fieldwork. A particularly notable strategy involved training school leavers to administer surveys in local dialects, thereby overcoming language barriers and fostering community trust.[58] This participatory approach not only improved data quality but also enhanced the legitimacy and reach of the audit process by embedding it within the community context.

In addition to community-level engagement, SAIs continue to collaborate with government entities and parliaments to facilitate the implementation of audit recommendations, advance legislative and policy reforms and address data gaps. As climate change becomes a higher priority in legislative agendas, legislators are more likely to follow up with ministries on the results of audits. For example, SAI St. Kitts and Nevis noted heightened parliamentary interest following their first climate change audit.[59]

Furthermore, engagement with entities at the centre of government with steering and coordination functions, as well as with expert climate bodies, enables SAIs to address systemic risks and cross-cutting issues more effectively. Such collaboration can facilitate the development of tools, access to climate data, the exchange of information, and the alignment of audit work with national climate strategies—ultimately contributing to more robust and coherent climate action.[60]

5.4 Challenges and opportunities for advancing climate accountability through external audits

SAIs play a pivotal role in advancing SDG13 by enhancing climate transparency and accountability. Yet their ability to deliver on this mandate is constrained by both internal and external factors. Findings from a 2023 ClimateScanner survey identified capacity gaps, including in climate finance, insufficient access to reliable data, and challenges in applying appropriate audit criteria.[61] These constraints underscore the need for targeted capacity-building, collaboration and innovation. Table 5.2 summarizes key opportunities and constraints shaping SAIs' role in advancing climate accountability through external audits.

Climate auditing presents complex challenges that extend beyond internal SAI capacity to broader institutional and policy contexts. Many countries lack comprehensive national climate frameworks, targets and strategies[62], or experience frequent policy shifts that create discontinuity and make audits difficult. Auditors often find themselves auditing newly introduced plans, strategies and policy instruments rather than evaluating implementation results and performance, reflecting a climate agenda that is continually evolving.[63] In addition, limited government capacity and a shortage of qualified human resources working on climate-related issues – especially at subnational levels and in rural or remote areas-[64] hinder the uptake of audit recommendations.[65]

Stakeholder awareness is another critical barrier. In many contexts, governments and parliaments have limited understanding of SAIs' role in climate accountability.[66] Additionally, low climate literacy among parliamentarians weakens the foundation for effective oversight. Without a clear understanding of climate-related risks, policies, and oversight mechanisms, legislative bodies may struggle to support or act on audit findings.[67] This lack of awareness can lead to resistance from government entities and underscores the need for dialogue to clarify SAIs' role, mandate, and contributions in this area.[68]

Data gaps compound these challenges. Despite the existence of established climate reporting frameworks, climate-related data is often incomplete, unreliable or scattered across multiple institutions,[69] particularly in LDCs and SIDS where institutional and technical capacities may be more limited. These limitations require SAIs to enhance technical expertise and tools to validate or generate data that is not readily available through government sources.[70] Strengthening data systems is essential for robust and evidence-based climate auditing.

Internally, SAIs face resource and capacity constraints. Climate auditing remains a relatively new and complex topic, and many auditors lack specialized knowledge and expertise to address specific technical aspects.[71] Auditors face challenges in using some methods and tools essential for auditing climate change, particularly in SAIs with limited resources. Limited financial capacity restricts the ability to engage external experts or conduct climate audits on a regular basis, resulting in time-consuming processes that affect the timeliness of climate audit findings.[72] While some SAIs – such as SAI Finland, which hired an expert for one year to support climate auditing[73] or SAI Canada, which hires short-term advisors with specialized knowledge[74] – have successfully engaged external expertise, others face significant limitations. For example, as noted in Chapter 3, SAI Philippines has restricted capacity to engage external experts.

TABLE 5.2 | Challenges and opportunities for advancing climate accountability

Challenges	Opportunities
Internal • Limited knowledge of climate change, and specifically expertise in climate finance. • Limited experience in applying appropriate audit criteria. • Auditors' limited capacity in environmental topics. • Limited financial and human resources. • Need for interdisciplinary methods. • Lack of or limited capacity to leverage data analytics for climate auditing. • Integration of new methodologies into audit process. • Time-consuming audit process (due to various constraints) affects timeliness of audit findings. • Lack of commitment and engagement of SAI leadership.	**Internal** • Increasing built-in experience in auditing climate change. • Progress in performance audit capacity. • Accumulated experience in environmental auditing. • Availability of guidance and learning materials. • Ongoing learning. • Auditors' experience in auditing governance and institutions as an entry point.
External • Lack of national climate frameworks in some countries. • Frequent policy changes. • Climate data availability and quality. • Lack of access to reliable climate data. • Lack of or limited government capacity for climate action. • Weak audit criteria. • Lack of recognition of SAIs' role on climate change in some national contexts. • Limited follow-up to audit recommendations. • Limited climate literacy in key accountability actors.	**External** • Prioritization of climate change in the INTOSAI community. • Global INTOSAI initiatives on climate change. • Opportunities for learning and knowledge among SAIs and peer support. • International cooperation and collaboration. • Availability of technical expertise. • Multiple stakeholders engaged in climate issues at national and global levels. • Increased attention to climate accountability. • Reporting and transparency frameworks for climate.

Source: Based on research conducted for the WPSR 2025.

Despite these challenges, opportunities to advance climate change auditing are growing. SAIs with substantial experience in auditing climate change can share their experience and support peers. INTOSAI bodies such as the INTOSAI Development Initiative (IDI) and the Working Group on Environmental Auditing (WGEA) help build capacity and foster collaboration. For instance, WGEA studies and guidelines help support climate change auditing efforts. Global initiatives, such as ClimateScanner and CCAA, and cooperative audits also offer support and opportunities to address common challenges.[75]

Accessible entry points such as auditing governance-related aspects of climate policy – more closely aligned with traditional audit practices – and methodologies that require fewer resources and less time than full audits allow SAIs with limited capacity to begin climate auditing.[76] As one auditor noted:

> *"when some of the SAIs developed their audit plans, they were focusing on climate change in general. […] they may hesitate to analyze very specific areas because they lack the knowledge and the confidence to approach these areas. When you are assessing governance and climate, you can assess it very similarly to any other sector. But I think knowledge on environmental issues, knowledge on climate change impacts - these are areas that we must enhance […]"*[77]

International initiatives and cooperation among SAIs are vital for SAIs facing capacity constraints, such as SAIs in SIDS and LDCs. For example, SAI Jamaica used the ClimateScanner framework to refine its lines of audit inquiry related to climate change.[78] SAI St. Kitts and Nevis conducted its first performance audit on climate change adaptation as part of the IDI-WGEA's CCAA initiative.[79] Similarly, regional

collaboration – such as PASAI's coordinated audits – demonstrate the potential of joint efforts to build technical capacity and strengthen stakeholder engagement[80] (see Box 5.8).

Stakeholder engagement can also help SAIs address climate data challenges. SAIs can engage with national statistical systems to asses climate data needs and benefit from available global frameworks such as the global set of climate change statistics and indicators adopted in 2022 by the United Nations Statistical Commission.[81]

Climate auditing faces persistent challenges – fragmented policy frameworks, low stakeholder awareness, and data gaps – that constrain SAIs' ability to deliver timely and robust audits. These barriers highlight the need for stronger technical expertise and improved collaboration. International initiatives, peer learning, and targeted engagement with stakeholders can help SAIs build capacity and enhance climate accountability. By focusing on governance-related entry points and leveraging cooperative efforts, SAIs can strengthen their role in ensuring transparency and resilience in climate governance.

BOX 5.8 | Challenges of SAIs in SIDS

SAIs in SIDS face internal and external challenges, both broadly and in the context of climate change auditing. Internally, these challenges include the small size of the SAIs, limited financial and human resources, and difficulties in developing subject matter expertise and technical knowledge, particularly in non-traditional and technically complex areas such as climate change. These constraints often limit the number of audits that can be conducted simultaneously and require SAIs to prioritize audit topics.

To address these internal challenges, some SAIs in SIDS have begun to institutionalize their work on climate and environmental issues. For example, SAI Jamaica has established a dedicated team for climate change audits, while SAI Maldives is further institutionalizing its environmental audit unit to expand staff capacity and increase its focus on environmental issues.

Externally, the small size of SIDS economies often translates into limited national budgets and under-resourced government entities. Additional challenges include potential conflicts of interest due to a limited pool of national expertise, dependence on donor funding for development activities, underdeveloped budgeting and accounting systems, weak enforcement of laws and regulations, weak monitoring capacity and fragmented climate data across multiple institutions.

Capacity constraints within government entities bring additional challenges to the audit process. For instance, during a climate change adaptation audit in St. Kitts and Nevis, the audit team engaged with an entity, which was a one-man office. Similarly, SAI Maldives, the SAI reported that "*they have so few people. And then we are there, asking questions, and they have to implement their work, respond to us, and provide us with the data… and it all boils down to the capacity of these organizations. I have had this discussion with the Ministry of Environment, and [they] said 'we are also trying, but it's also because of our own challenges'.*"

These examples underscore the importance of tailored support and capacity-building efforts to enable SAIs in SIDS to effectively fulfill their mandates in the face of complex and resource-intensive climate challenges.

Source: UN/INTOSAI (2024), p. 25. Interviews for the WPSR 2025.

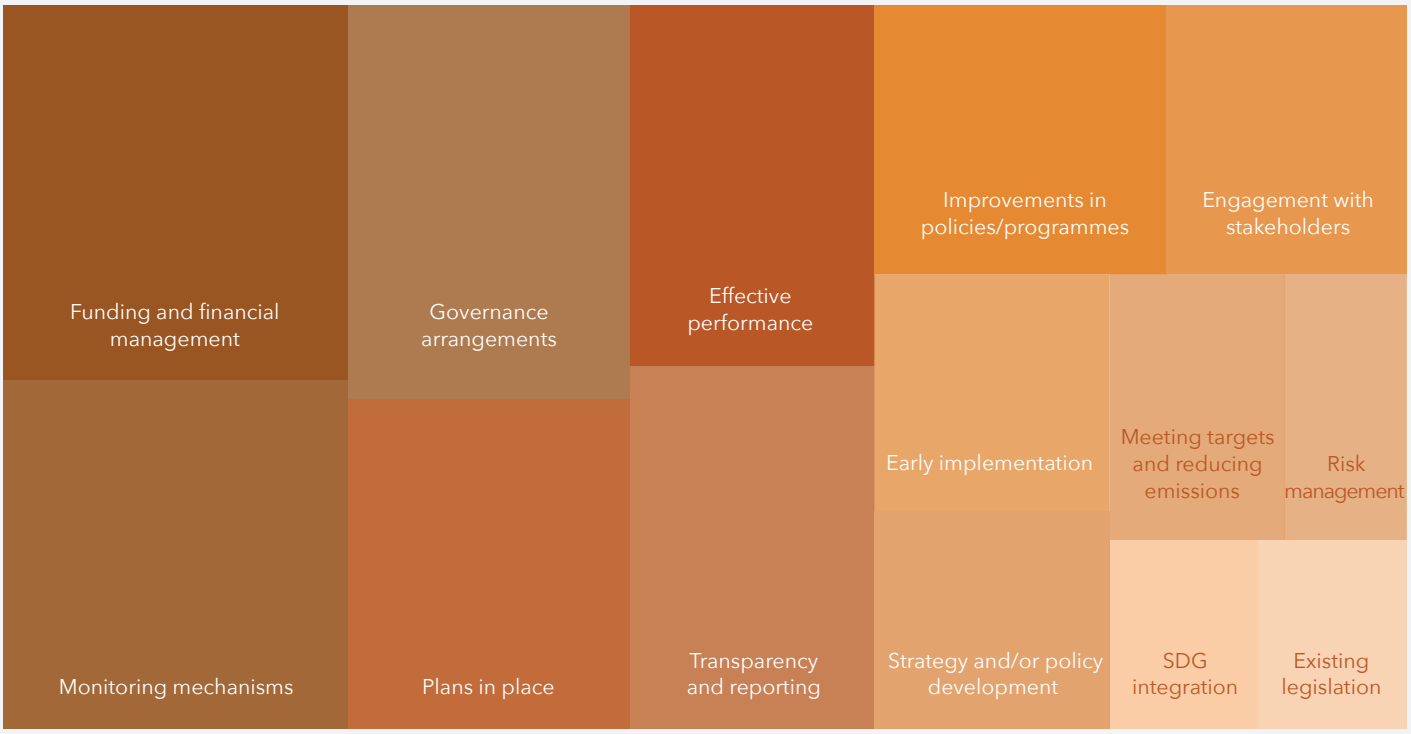
5.5 Climate change audits: Key findings and recommendations

Climate audits are a critical tool for strengthening accountability. An analysis of 176 audit reports (2010–2024) shows recurring gaps in governance, financing, coordination, and data quality, alongside good practices such as increasing institutional maturity, long-term strategies and improved transparency and reporting. This section synthesizes these findings and recommendations to help governments close implementation gaps and deliver on climate commitments. Examples of specific audit results are presented in section 5.7.

5.5.1 Strengths in climate action identified in external audits

Countries have made progress in adopting governance and institutional frameworks to support climate action. SAIs have identified examples of effective fulfillment of institutional responsibilities, but also progress in monitoring, transparency and reporting mechanisms. These improvements suggest increasing institutional maturity in managing climate responsibilities. Audit findings also reveal positive trends in traditionally constrained areas such as climate finance, indicating an evolution in climate capacities.[82] Figure 5.7 synthesizes these strengths, drawing from the analysis of climate audit reports.

FIGURE 5.7 | Strengths related to climate action identified in audit reports



Source: Number of observations is 219 findings (97 audit reports).

Governments have made progress in developing climate strategies and plans, as shown in findings from 18 audits across 15 countries, and one cooperative audit. These documents typically address both mitigation and adaptation measures, including disaster risk preparedness. SAIs from countries such as Austria, Canada, Croatia, Cyprus, Georgia, Ireland, Kenya, Nepal, New Zealand, Thailand, and Zambia have acknowledged the existence of such climate plans as a foundational step.

However, implementation often falls short due to unclear allocation of responsibilities, absence of defined milestones, and lack of enforceable timelines. For example, SAI Croatia reported that while the National Climate Change Adaptation Plan facilitated integration of climate change into sectoral strategies, its impact was limited by the absence of concrete timelines and milestones[83] (See subsection on limitations for more examples).

In countries with more mature climate frameworks, SAIs have raised concerns about repeated planning cycles that lack actionable insights and do not yield outcomes. As one auditor observed, "it's not an action towards climate; it's just more planning and whether or not the plan is good."[84] This reflects a broader issue of governments often revisiting plans without focusing on implementation, outcomes, and demonstrating measurable progress.

SAIs emphasize the critical importance of evaluating not just the existence of climate plans but their performance

and effectiveness. Ten audit reports from eight countries and the EU documented measurable progress at both national and entity levels. For example, the UK National Audit Office (NAO) reported significant progress in reducing direct emissions through the consistent policy framework provided by the Greening Government Commitments. Similarly, SAI Cyprus noted that the country successfully met the 2013-20 reduction targets due in part legislative flexibility.

Increasing institutional maturity is also reflected in improved institutional arrangements and monitoring mechanisms. Nineteen audit reports from 13 countries and two cooperative audits noted improved institutional and legal frameworks, while 23 audit reports emphasized advancements in monitoring, evaluation and oversight. For example, the Office of the Auditor General of Canada, in its audit on Greening of Building Materials in Public Infrastructure, concluded that Natural Resources Canada adequately fulfilled its supporting role in operational carbon expertise.

Coordination and integration efforts and stakeholder engagement have also improved. These efforts reflect a growing recognition of the need for policy coherence and progress towards inclusive and participatory governance models in climate policy. Eight audit reports noted the creation of coordination arrangements with the necessary resources, better integration of national and local strategies and multi-stakeholder participation. For example, SAI Philippines highlighted inclusive engagement in the development, implementation and monitoring of the National Climate Change Action Plan. Similarly, a 2019 coordinated audit on renewable energy in Latin America noted the inclusive formulation and implementation of national energy policies.

Transparency and reporting mechanisms are advancing, particularly in developed economies. Eighteen audit reports from 10 countries and the EU and one cooperative audit noted positive trends in data collection, the adoption of new methodologies for data generation and analysis, and the establishment of regular reporting processes. For example, the Swedish National Audit Office commended the Swedish Environmental Protection Agency for its comprehensive reporting, aligned with the guidelines of the appropriation directive. These developments improve the reliability and comparability of climate information, but also support public scrutiny and more informed climate policy.

Climate finance remains a challenge, but positive examples exist. Across 27 audit reports from 19 countries and two cooperative audits, SAIs noted efforts to mobilize funding, establish financial mechanisms, and deploy fiscal instruments to support national climate objectives. For example, the Office of the Auditor General of Canada, in its 2022 audit on carbon pricing, noted that carbon pricing systems were in place in all provinces and territories. In Kenya, the Office of the Auditor General commended the National Drought Management Authority for having developed a web-based Drought Contingency Fund system aimed at ensuring timely disbursement of response funds. These efforts illustrate the effective use of financial resources and fiscal instruments for both mitigation and adaptation efforts.

Interlinkages between SDG13 and other SDGs are underexplored. Only six audit reports from three countries and one cooperative audit explicitly linked positive developments in climate action to sustainable development and SDG implementation. For example, in Canada, a 2024 audit of Agriculture and Climate Change Mitigation noted that the Department of Agriculture had integrated gender-based analysis in alignment with the SDGs. These findings indicate gaps in addressing cross-sectoral climate risks and the need for more integrated approaches.

5.5.2 Opportunities for improving national climate action

Climate audits consistently emphasize the need to strengthen climate governance (see Box 5.9). A recurring finding is the lack of clearly defined institutional roles and responsibilities and weak coordination across government entities. Auditors also identify gaps in monitoring systems, risk management frameworks, and transparency in climate finance.

Common limitations in national climate action include insufficient or inadequate government responses, unclear or inconsistent climate objectives, and significant weaknesses in monitoring, evaluation, and transparency. These findings undermine the effective delivery of climate commitments. Figure 5.8 presents the twenty most commonly identified issues, while Figure 5.9 maps these limitations across the climate policy cycle, from planning and implementation to monitoring and reporting.

BOX 5.9 | Findings from WGEA's members

Based on the experience of WGEA members, several key findings have emerged from climate change auditing. SAIs have called for:

i. better risk management and impact assessments;

ii. effective implementation of policies and better cost-consciousness;

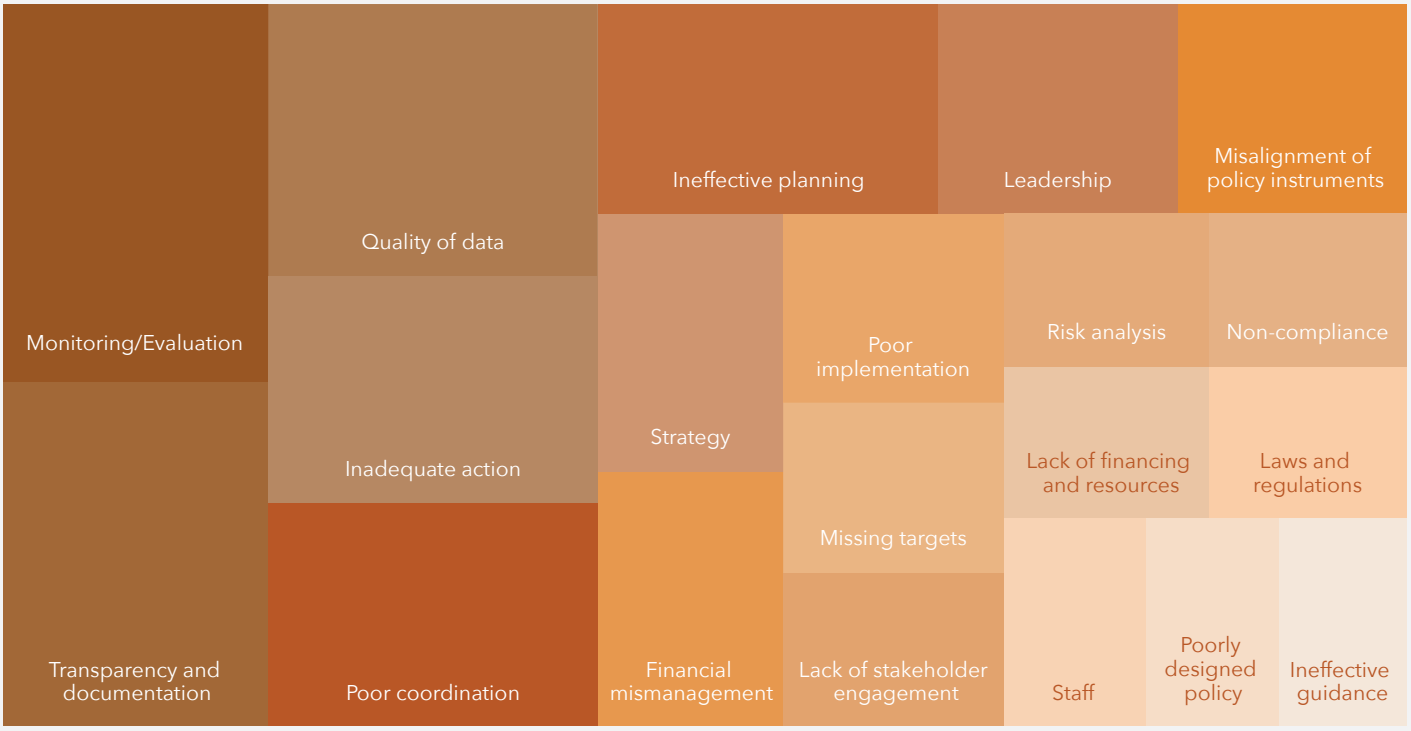
iii. clearer roles and better coordination between government sectors and levels;

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.

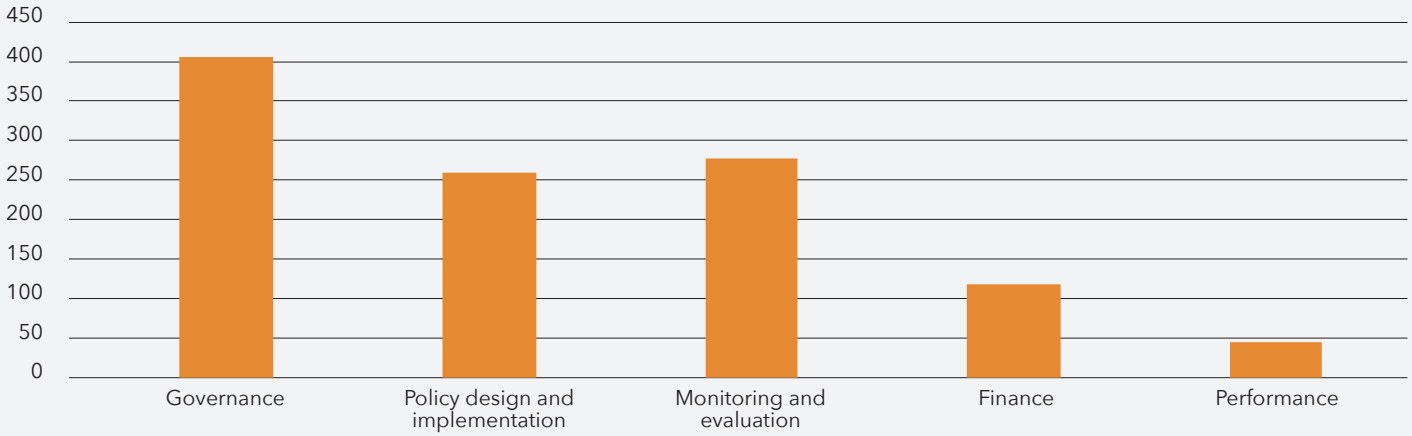
Source: UN and INTOSAI (2024), p. 22.

FIGURE 5.8 | Twenty most commonly identified limitations in climate action



Source: 176 audit reports. Number of observations is 1105.

FIGURE 5.9 | Limitations in climate action by area



Source: 176 audit reports. Number of observations is 1105.

Climate governance challenges

Climate audits reveal systemic governance weaknesses that undermine accountability and effective climate action. Governance issues account for 406 out of 1105 findings or approximately 37 per cent of the sample. These issues include ineffective planning, weak strategies and target-setting, poor institutional coordination and leadership gaps. These constraints hinder the coherence and effectiveness of climate action, and pose risks to the sustainability of long-term efforts.

Strategic and planning gaps are widespread. Forty-seven findings across 45 audit reports from 28 countries, the EU and two cooperative audits pointed to deficiencies in climate strategies. Additionally, 70 findings from 60 audit reports across 37 countries, the EU and four cooperative audits highlighted poor planning practices. These include failure to incorporate relevant information, such as risk assessments and stakeholder input, outdated plans, and lack of clear timelines – often linked to capacity constraints such as insufficient qualified staff. For example, the United States Government Accountability Office (GAO) found no government-wide planning to manage climate risks. Federal agencies were not using available data on the potential economic effects of climate change to identify major risks and design federal responses.[85] In France, the SAI identified outdated water sector plans and weak alignment with regional development strategies (see Box 5.10).

Adaptation planning is a critical gap.[86] SAIs in Saint Kitts and Nevis, Kenya and Canada reported on concerns such as missing or inadequate climate adaptation plans, absence of or outdated contingency frameworks, limited community-level planning, and lack of clear timelines for activating contingency plans.[87] These deficiencies heighten vulnerability to climate change impacts and increase social, economic and development costs.

Poor coordination is a recurring issue. Seventy-two findings across 64 audit reports from 33 countries, the EU, and seven cooperative audits reveal weak alignment across government entities, levels of government and key stakeholders, often resulting in fragmented policies and inefficient resource allocation. For example, Brazil's Federal Court of Accounts observed insufficient articulation between federal, subnational, and nongovernmental actors, while Germany's Federal Audit Office reported the absence of an overarching structure to facilitate cross-government coordination. Coordination challenges were also evident in the AFROSAI-E cooperative audit on coastal and marine environments, where half of the SAIs involved reported limited coordination among various levels of government and relevant stakeholders.

Unclear or ineffective leadership is a significant barrier to both climate mitigation and adaptation. SAIs frequently reported weak strategic direction, poor steering of climate action, weak oversight and ineffective management. In some instances, entities with formal responsibilities failed to act; in others, roles remained undefined or ambiguous. For example, SAI Israel's 2024 follow-up audit on National Climate Action emphasized the absence of effective leadership, the lack of a robust legal framework, inadequate risk management, and reliance on policy statements rather than actionable processes.

BOX 5.10 | Ineffective planning undermines water policy steering at regional level in France

In its 2023 audit report titled *"Quantitative Water Management in Times of Climate Change,"* SAI France identified several critical planning-related limitations that hinder the effective regional governance of water policy.

One of the key findings was that strategic planning, despite requiring substantial resources, often remains insufficient in practice. Catchment area committees are responsible for adopting six-year master plans for water management. These plans are implemented through programmes developed in partnership with water agencies and are expected to include climate adaptation measures and align with other regional strategic documents. At the sub-catchment level, implementation is carried out through contracts between the State and local authorities. However, these lengthy and highly technical documents frequently lack measurable objectives and fail to engage the general public, limiting their visibility and impact.

Additionally, the audit found that water development and management plans are not always updated and may become outdated or misaligned with current needs. In response, the State has increasingly favored a contractual approach over formal planning, which risks introducing further fragmentation in water governance. Finally, SAI France raised concerns about the coherence of water policy planning with broader regional development strategies, including economic and tourism policies. As climate change intensifies pressure on water resources, ensuring alignment across policy domains will be essential to managing access to water.

BOX 5.11 | Selected examples of audit findings related to climate governance

SAI Portugal: Climate audits have highlighted significant weaknesses in the implementation of environmental programmes and challenges in coordination and cooperation across entities. The SAI noted that these challenges increase the risk of non-compliance with international environmental commitments, in particular SDG 15, target 15.3 on the neutrality of land degradation.

SAI Bulgaria: Climate audits have reported weaknesses in the allocation of responsibilities among government entities, limited coherence of objectives across policy documents, and weak coordination among institutions.

SAI Austria: The SAI identified numerous weaknesses in the national legal framework and governance and the drafting and implementation of climate action plans, including the lack of definition of responsibilities for the implementation of climate action. It also pointed to substantial financial implications of Austria not being able to meet EU climate targets in the future, as the country will have to buy emissions allowances.

Source: UN/INTOSAI (2024), p. 9, 14 and 21.

These governance gaps – affecting planning, coordination, and leadership – hinder the establishment of clear priorities, reduce policy coherence, weaken implementation, and increase the risk of failing to meet national and international climate commitments.

Gaps in policy design and implementation

Climate audits have revealed limitations in the design and implementation of climate policies. Of the reviewed findings, 73 relate to inadequate action, 41 to policy implementation and 27 to poorly designed policies. Capacity constraints, such as shortages of qualified personnel, were observed in 29 audit findings, while ineffective guidance for policy makers appeared in 26 findings.

Inadequate action includes implementation delays, failure to implement necessary measures, and insufficient risk assessments. For example, the Austrian Court of Audit reported limited action to mitigate game damage despite

evidence of increased vulnerability of forest ecosystems due to wild animal browsing. In Kenya, the Office of the Auditor General found that early warning flood information had been disseminated, but the lack of timely action led to avoidable loss of life and property.

Poorly designed policies often lack clear objectives, actionable steps, measurable indicators, and integration of risk and equity considerations. Audits revealed weak feedback mechanisms, fragmented policy frameworks, and the use of policy instruments that create opposing incentives, thereby undermining policy coherence. These flaws can exacerbate inequalities and undermine sustainable development, particularly when policies fail to account for trade-offs and spillover effects related to poverty reduction.[88]

In climate mitigation, SAIs have evaluated the ambition and clarity of emission targets, as well as progress towards achieving them. Findings from 49 audits across 22 countries, the EU and five cooperative audits frequently pointed to missing or ambiguous targets, particularly in developed economies. These gaps limit the ability to assess progress and ensure value for money of climate policies. See Box 5.12 for examples.

BOX 5.12 | Evaluating emissions and energy targets and progress towards them

SAI Canada: In a 2017 audit, the SAI noted that the Departments of Environment and Climate Change Canada, and Natural Resources Canada focused its climate change efforts on developing a new climate plan, but was not on track to meet current emission targets. In 2021, an audit of Canada's Net-Zero Emission Accountability Act revealed that 95 per cent of the 80 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.

UK NAO: A 2020 audit concluded that achieving net zero is significantly more challenging than the government's previous target to reduce emissions by 80 per cent by 2050. The audit noted that while the Department for Business, Energy and Industrial Strategy projected that the UK's emissions would exceed government's shorter-term targets without further action to close the gap, those targets were set at a level that was less ambitious than required to achieve net zero.

SAI Germany: A 2018 audit revealed that the Ministry for Economic Affairs and Energy had not defined measurable targets and yardsticks for key goals such as "security of energy supply" and "energy affordability". The report noted that unless the Ministry defined measurable transition targets, no effective policy steering was possible.

European Court of Audit (ECA): In a 2021 audit, ECA found insufficient action to reach the climate targets set by the European Union. A separate audit on EU support to biofuels found that the 2020 targets had not been achieved in many countries, support policies lacked stability and predictability, and the emissions savings from biofuels were overestimated.

SAI Austria: The SAI pointed to substantial financial implications of Austria's not being able to meet the EU climate targets in the future, as the country would have to buy emissions allowances.

Source: Analysis of audit reports for the WPSR; UN and INTOSAI (2024), p. 9, 22.

Government capacity is crucial to translating climate goals into tangible results. However, limitations in human capacity, particularly at the subnational level, remain one of the most significant barriers to effective climate action.[89] SAIs have frequently identified recurring issues such as insufficient human resources, high staff turnover, lack of qualified personnel, and limited opportunities for continuous professional development.

Implementation challenges are further compounded by the absence of robust implementation mechanisms. Poor coordination, limited mainstreaming of climate policies into sectoral structures, weak project management, and the lack of standardized procedures and clear indicators undermine implementation progress. Administrative barriers also contribute to inefficiencies, undermining the timely and efficient execution of climate policies for both mitigation and adaptation.

Limitations in monitoring, transparency and reporting

Climate audits have identified opportunities for improvement in monitoring and transparency, accounting for 277 out of 1105 audit findings, or approximately 27.5 per cent. Shortcomings relate to three key areas: monitoring and evaluation mechanisms, transparency and information, and data quality. This aligns with the 2025 findings of the ClimateScanner, which reported that 7 in every 10 countries do not have adequate mechanisms for monitoring progress towards climate goals as stated in laws and plans.[90]

Monitoring and evaluation emerged as the most frequently cited issue, with 99 findings across 81 audit reports from 38 countries, the EU, and six cooperative audits. These challenges were particularly pronounced in developing economies, where tracking and assessing climate initiatives remains difficult. In contrast, developed economies more commonly faced data quality issues such as inconsistencies, gaps and unreliable data.

Transparency concerns are widespread, with 90 findings reported in 70 audits. These included not meeting reporting requirements, irregular or incomplete reporting, and insufficient information on the effectiveness of climate policies. A significant example comes from Mexico, where the Superior Auditor of the Federation found that the Ministry of Environment and Natural Resources could not demonstrate the outcomes of its training programmes due to missing documentation.

Data quality issues – such as inadequate data collection, incomplete datasets, poor verification processes, and weak database management - undermine climate planning and effective oversight. Poor data quality can lead to unreliable risk assessments, inaccurate policy predictions, and ineffective actions. For example, the French Cour des comptes highlighted major gaps and inconsistencies in the national water abstraction database. Moreover, the data collection system was described as subject of constant disputes, reflecting weaknesses in data governance. SAI India's audit of renewable energy financing found problems related to data integrity, reliability and completeness. Similar concerns were raised in the Republic of Korea, where flawed emissions data compromised the country's fine dust management plan, and in Slovakia, where the lack of a comprehensive system of drought indicators limited the effectiveness of early warning systems and response strategies.

Audits also reported unreliable and incomplete systems for measuring, verifying and monitoring emissions reductions, missing performance and impact indicators, and the lack of follow-up and evaluation plans. These weaknesses reflect cross-cutting issues in monitoring and evaluation systems that affect the overall effectiveness of climate mitigation and adaptation and affect the ability to measure impact. For example, the 2019 EUROSAI joint report on air quality noted that monitoring systems in several countries were not functioning properly.[91] In the Philippines, the SAI identified major data gaps in the national greening programme. Similarly, in Mexico, climate change considerations were absent from infrastructure programme indicators, limiting the ability to evaluate the climate-related impacts of subsidies. SAI Mexico also reported the absence of impact indicators, undermining the capacity to assess whether actions had any measurable effect on addressing the severity of climate change impacts.

These findings underscore the need for robust, transparent, and integrated monitoring and evaluation frameworks to ensure that climate initiatives deliver meaningful and measurable results.

Constraints in climate finance

The outcome document of the Fourth International Conference on Financing for Development (FfD4), held in June 2025, outlines reforms to close the financing gap to implement the SDGs, including in relation to climate action.[92] Despite a steady increase in annual climate finance since 2018, current levels remain insufficient, representing only 1 per cent of global GDP. The estimated annual financing gap to meet the 1.5°C target set by the Paris Agreement is approximately USD7.4 trillion.[93] Moreover, access to climate finance remains uneven, and adaptation financing continues to lag behind mitigation.[94]

External audits increasingly focus on climate finance, identifying both financing gaps and systemic constraints. In the sample reviewed, 83 audit reports yielded 118 findings related to climate finance, including limited financing and resources (30 findings in 24 audits from 16 countries, the EU, and three cooperative audits), poorly designed financial instruments (23 findings in 22 audit reports scattered across 15 countries, the EU and two cooperative audits), and issues related to the costs of climate action, under- or overspending, deviations from financial guidelines, and unused funds.

Weak climate finance taxonomies, limited reporting and the absence of robust finance tracking systems undermine the effectiveness of climate finance.[95] According to the 2025 results of ClimateScanner,[96] 63 per cent of 94 countries evaluated could not track and report on climate-related expenditures, and 76 per cent of 90 countries lacked mechanisms to monitor private investments. Most governments are unable to reliably estimate climate finance needs or track spending, hindering the effective mobilization of resources and making it difficult to assess the effectiveness of spending.

For example, SAI Germany reported that the national budget does not provide an overview of climate-related expenditures, and the government cannot estimate the financial costs of achieving its climate targets.[97] Similarly, the 2019 EUROSAI Joint report on air quality found that even when budgets were available, they were often insufficient to meet the policy objectives. Italy's Court of Accounts found that only 20 per cent of the 100 million Euro for hydrogeological risk planning had been disbursed by 2018, delaying implementation. Similarly, SAI of Mexico has also flagged recurring challenges with climate budgeting, including misalignment between planned and actual expenditures (see Box 5.13).

Audits have revealed that governments often fail to allocate resources effectively to support climate goals. In climate adaptation, the Swedish National Audit Office reported in 2022 that the oversight of government grants for natural disasters response lacked clarity. This raised concerns about whether the funds were directed towards the most critical projects. In climate mitigation, a 2021 audit by the European Court of Auditors found that the common agricultural policy (CAP) did not incentivize the adoption of effective climate-friendly practices. Financial measures under the CAP were assessed as having low mitigation potential, particularly due to continued support to emissions-intensive activities such as livestock and drained peatland farming.

Insufficient information on finance needs and spending can lead to inconsistent figures, difficulty tracking funds, misallocations and weak execution of resources, and difficulties measuring the value for money of interventions. These findings underscore the need for more transparent and accountable climate finance systems to ensure that resources are mobilized and used effectively.

BOX 5.13 | Credibility and reliability of climate budgets in Mexico

Several audits conducted by the Superior Auditor of the Federation of Mexico in 2019 revealed significant credibility problems related to climate budgets. These audits highlighted discrepancies between approved budgets, actual expenditures, and the intended use of funds under national climate strategies:

An audit on Environmental Training and Sustainable Development revealed that the audited agency spent 38 per cent less than the approved budget. Of this amount, 13 per cent was reportedly allocated to climate change strategies but was instead used for unrelated activities. Moreover, there was no evidence to verify the expenditure or its contribution to the Sustainable Development Goals or climate change adaptation and mitigation, thereby undermining the national climate change policy.

An audit on Environmental regulation and sustainable development instruments found that the Government had failed to demonstrate that the expenditures reported under the strategy were actually directed toward climate change activities.

An audit on Planning, Management and Environmental Assessment found that the Ministry was unable to substantiate that the expenditures recorded in the 2018 Public Account were used in alignment with the cross-cutting strategy for climate change adaptation and mitigation.

Source: Analysis of audit reports for the WPSR 2025.

SAIs are increasingly scrutinizing the efficiency and effectiveness of fiscal instruments and incentives used to advance climate objectives. In the United Kingdom, the National Audit Office (NAO) assessed the effectiveness of environmental tax measures in the context of the country's net-zero commitments (see Box 14). In Costa Rica, the SAI recommended the development of a climate fiscal framework to identify medium- and long-term financing needs and funding sources for adaptation.[98]

Climate audits have also highlighted inefficiencies in high-cost climate policy solutions, especially those related to the energy transition and transport. For example, the Court of Audit of the Netherlands found that tax incentives for electric vehicles remained expensive to cut emissions, despite cost-reduction efforts. Similarly, the Swedish National Audit Office reported that fiscal instruments supporting the purchase and ownership of green vehicles were more costly than alternative emission-reduction measures in the transport sector.

BOX 5.14 | Environmental tax measures in the UK

In 2021, the UK NAO evaluated the effectiveness of environmental tax management. The audit revealed that the exchequer department primarily focused on the revenue generated by environmental taxes, rather than evaluating their environmental impact. Moreover, the departments did little to identify and assess other measures – whether taxes or tax reliefs – that influence environmental outcomes but are not recognized as environmental in nature. While environmental considerations were taken into account in some significant cases when advising ministers, the exchequer needs to develop a comprehensive understanding of how existing taxes align with environmental ambitions and apply these insights to the design of future fiscal instruments. HM Treasury's review of funding the transition to net zero was identified as an important first step in this regard.

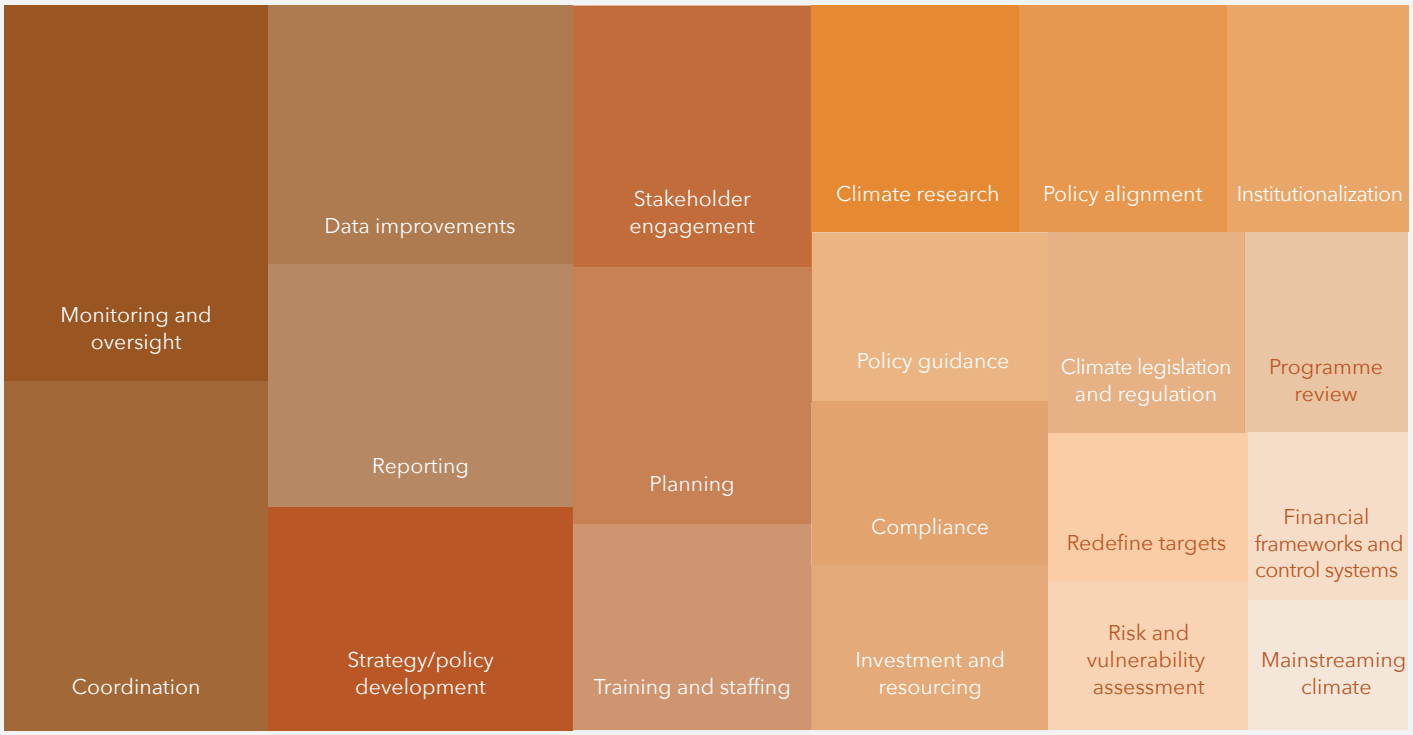
The NAO issued several recommendations: 1) Identify and monitor existing tax measures with significant environmental impacts. 2) Clarify and formalize the approach to designing, administering and evaluating tax measures with environmental or other policy objectives. 3) Develop criteria to prioritize which taxes with an environmental impact should be evaluated, considering value-for-money risks and evaluation costs. 4) Quantify and publish the expected environmental impact of tax changes if significant. 5) Collaborate with other departments to increase transparency of how tax measures affect environmental goals. 6) Monitor the long-term impact of environmental goals on tax revenue and integrate considerations into risk management.

Source: UK NAO (2021), available at https://www.nao.org.uk/reports/environmental-tax-measures/

5.5.3 Recommendations to strengthen climate action

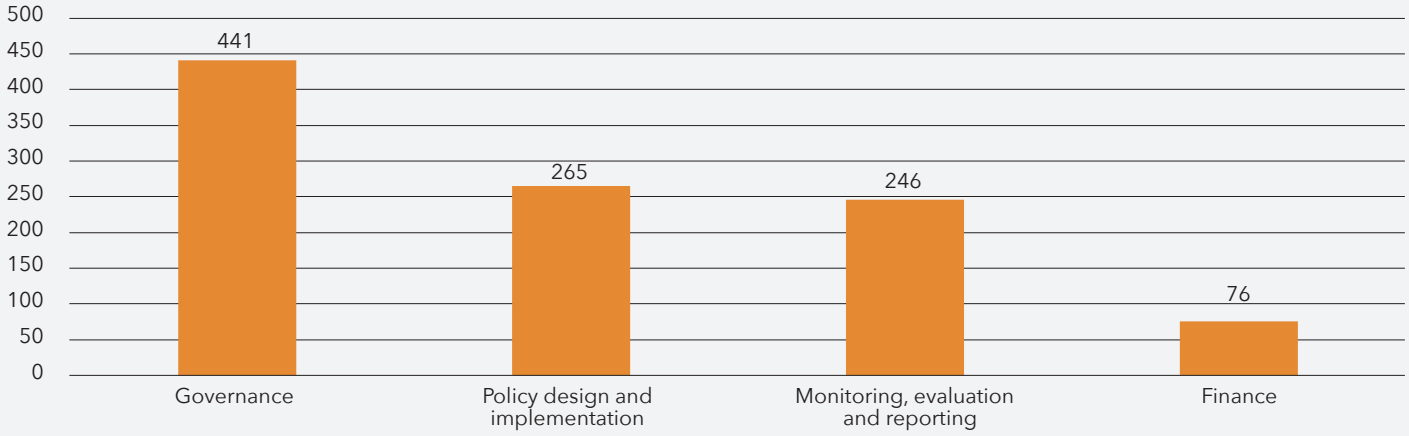
Audit recommendations to strengthen climate action focus primarily on governance and institutional capacity (see Figure 5.10). The most common recommendation is to improve monitoring, evaluation, and oversight - 97 recommendations across 79 audit reports from 39 countries, the EU, and four cooperative audits. Other priorities include better coordination, improving data and reporting, enhanced strategies and planning, and greater stakeholder engagement. Most recommendations target systemic governance gaps rather than climate finance (see Figure 5.11). Without clear roles, robust monitoring, and transparent data, governments cannot track progress, manage risks, or credibly deliver on climate commitments.

FIGURE 5.10 | Audit recommendations related to climate action



Source: Analysis of 176 audit reports. Number of observations is 1028.

FIGURE 5.11 | Audit recommendations to strengthen climate action by area



Source: Analysis of 176 audit reports. Number of observations is 1028.

Audit recommendations consistently call for stronger monitoring, oversight and evaluation mechanisms, as well as improving climate data collection and reporting. While these priorities are relevant across all country contexts, developed economies place greater emphasis on impact assessments, robust data systems, and transparent reporting - accounting for 52 audit recommendations on data and 39 on reporting, compared to 22 and 29 respectively in developing countries.

This trend is evident in mitigation audits, which included 45 recommendations on monitoring and evaluation, and 41 on improving data and reporting. SAIs stress the need for comprehensive monitoring frameworks to assess both implementation and outcomes of national climate plans and strategies, including the development of indicators at the whole-of-government level and in specific policy areas, as well as methodologies to measure the results of mitigation efforts accurately. For example, SAI Philippines (2024) recommended comprehensive monitoring and evaluation reports to inform the strategic direction of national climate change strategies. SAI Austria advised the establishment of centralized monitoring and reporting systems for climate action. Similarly, at the policy level, the European Court of Auditors urged strengthening the Common Agricultural Policy (CAP) monitoring framework for climate outcomes by clarifying targets and defining indicators to track progress. These recommendations reflect a broader recognition that robust monitoring, evaluation, and reporting systems are foundational to effective climate governance and accountability.

Reliable data and timely reporting are essential for evidence-based climate policymaking, transparency and climate accountability. For example, the Office of the Auditor General of Norway, in its review of the International Climate and Forest Initiative, recommended systematically gathering and analyzing data to track REDD+ progress and results. Similarly, the Office of the Auditor General of Canada's 2024 audit on Agriculture and Climate Change Mitigation called for comprehensive results-monitoring frameworks with clear data submission requirements, verification mechanisms, and processes to confirm that adopted practices and technologies resulted in sustained emissions reductions.

Recommendations also focus on strengthening climate governance through legislation, coordination and strategic planning. SAIs emphasize the importance of comprehensive climate legislation and regulatory frameworks, effective governance structures, and strong coordination mechanisms across sectors and levels of government. Clearly defined roles and responsibilities are essential for coherent climate action. Notably, developing economies issued more recommendations in these areas - 51 on coordination and 50 on legislation and compliance - than developed economies (29 and 22 respectively).

The OLACEFS Coordinated Audit on the Implementation of the United Nations Framework Convention on Climate Change (UNFCCC) issued recommendations aimed at enhancing coordination mechanisms, calling for stronger national environmental authorities and multisectoral

coordination bodies and establishing or reinforcing planning frameworks to facilitate coordinated action. Similarly, SAI Morocco underlined the need for improved intergovernmental coordination in agriculture and climate policy.[99] In Costa Rica, the Controller General recommended regulations to incorporate resilience measures throughout the life cycle of public infrastructure.

Climate adaptation planning remains a priority. SAIs stress the need to develop comprehensive national adaptation plans and integrate climate risks and vulnerabilities into their overall climate strategies. For example, the Philippines' Commission on Audit recommended updating the National Climate Change Action Plan to incorporate climate risk and vulnerability assessments, establish baselines and measurable indicators, and address existing and emerging vulnerabilities.

Climate audits underline that effective climate governance requires inclusive engagement. Recommendations include enhancing public awareness, improving communication strategies, and developing inclusive participation strategies, engaging experts and the scientific community, parliaments, local governments, communities, Indigenous Peoples, and vulnerable groups. For example, the UK NAO recommended incorporating the perspectives of local authorities, building their capacity, and establishing a public engagement strategy to deliver on net zero. Similarly, in 2025, SAI Canada recommended federal government departments foster a whole-of-society implementation approach to the National Adaptation Strategy by incorporating Indigenous Knowledge and perspectives. France's Cour des comptes (2018) recommended more active parliamentary involvement in setting renewable energy development goals and determining financial support mechanisms. Similarly, SAI Argentina called for broader public consultation and participation on renewable energy policy decisions.

Recommendations on climate finance focus on three main areas: investment and resources (38 recommendations across 29 audits from 23 countries, the EU, and two cooperative audits), financial frameworks (26 recommendations in 24 reports from 16 countries and the EU) and financial incentives (12 recommendations in 9 reports from 7 countries). SAIs stress the importance of monitoring both public and private climate finance flows, assess their outcomes, and improve monitoring and reporting on fiscal tools for climate action. They also call for the adoption of robust methodologies to track and verify climate-related financial resources. Several audit institutions have called for enhancing the alignment of fiscal and budgeting practices with climate objectives and addressing risks to fiscal stability and sustainability related to climate change.[100]

For example, in its 2021 audit on international climate finance, SAI Finland recommended that the Ministry of Foreign Affairs justify climate finance decisions based on expected climate outcomes and systematically monitor, record and report results. Similarly, in 2021, the UK NAO recommended identifying and monitoring existing tax measures with significant environmental impacts and establishing indicators and monitoring frameworks to assess private sector investment for net zero (see Box 5.14). SAI Germany proposed the adoption of green budgeting practices, including a three-tier classification of budget items (climate-friendly, neutral, or damaging) to tag budget resources and improve climate reporting, thereby enhancing transparency and accountability in climate public spending.[101]

5.6 Auditing climate action in SIDS and LDCs: Addressing systemic challenges and capacity constraints

Small Island Developing States (SIDS) and Least Developed Countries (LDCs) are among the countries most vulnerable to the impacts of climate change.[102] Simultaneously, they face significant obstacles to access financial and technical assistance to invest in effective adaptation actions that mitigate climate change risks. These challenges are exacerbated in countries with a high debt burden that constrains the fiscal space for investments in climate change adaptation.[103]

Findings from 16 audits in SIDS and 11 audit reports in LDCs highlight some progress in climate governance and identify common challenges related to systemic constraints and institutional capacity, which affect the effective implementation of climate plans and weakens climate monitoring, transparency and reporting (see Box 5.15). These challenges were first documented in the 2014 cooperative audit of Pacific SAIs, which found that the Pacific Island States lacked the capacity to effectively implement adaptation actions and to report on progress on climate adaptation priorities.

BOX 5.15 | Climate governance strengths in SIDS

SAIs in SIDS have identified strengths in climate governance and planning frameworks for climate resilience. For instance, the Samoa Audit Office reported the existence of a dedicated Global Environment Facility desk within the responsible ministry as an important institutional arrangement supporting climate finance and project implementation.

Similarly, the Cook Islands Audit Office, in its review of the Pacific Adaptation to Climate Change (PACC) programme recognized the completion of the Joint National Action Plan (JNAP) as a major achievement. However, the audit also noted challenges in integrating JNAP activities into the annual business plans of ministries and in mainstreaming them into national policies.

In Fiji, the SAI recognized the National Climate Change Policy (NCCP) as a critical platform that facilitated dialogue and collaboration among government agencies and stakeholders. The NCCP supported organized planning and the implementation of both national and local climate change programmes.

Source: Analysis of audit reports for the WPSR 2025.

Deficiencies in climate transparency, monitoring and reporting undermine evidence-based responses to climate change risks. In SIDS, the analysis of 17 audit reports from 6 countries and one coordinated audit identified weaknesses in climate transparency, monitoring and evaluation systems. Notable findings from countries such as Fiji, Mauritius and the Maldives include poor documentation and records, inadequate monitoring of overarching climate policies and weak oversight mechanisms. These gaps compromise the ability to track progress and adjust strategies in response to evolving climate risks.

Similarly, in LDCs, four audit reports from Uganda and Zambia highlighted data-related challenges. Uganda's National Audit Office reported reliance on outdated data and the absence of relevant studies to inform the formulation of climate policy. In Zambia, an audit on renewable energy in rural areas noted the lack of data on alternative forms of renewable energy such as geothermal due to limited government-led research. These findings underscore a broader issue, as the limited availability and quality of climate-related data directly affect countries' capacity to ensure robust oversight and accountability in climate policy implementation.

Ensuring effective coordination of climate action is another challenge in SIDS and LDCs. Deficient coordination and misalignment between climate change strategies and policy instruments were identified in 11 of the 16 audit reports from SIDS. For example, SAI Mauritius found inconsistencies between renewable energy policy instruments and international benchmarks, as well as misalignment between the implementation of the solar water heater grant scheme and the long-term energy strategy action plan. The lack of alignment reveals shortcomings in planning processes, which can lead to a gap between intended outcomes and the actual results of climate policies.

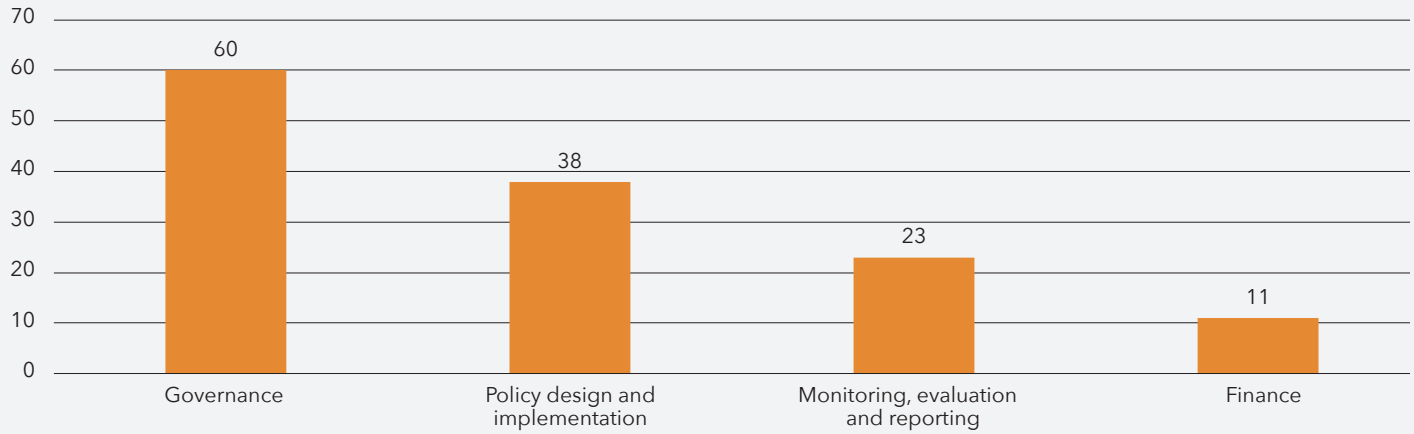
Human resources in government entities are a significant constraint for institutional readiness to enhance climate resilience across both SIDS and LDCs. Issues include staff shortages, high turnover, lack of qualified personnel, and limited training opportunities, which are amplified by the small size of SIDS. For instance, the Auditor General of Jamaica identified "recruitment challenges and high staff turnover" as major barriers to effective disaster preparedness and emergency management. In Uganda, audits on wetland management and meteorological services reported insufficient staff and no evidence of staff training, which undermined monitoring and compliance efforts.

Engaging communities that are vulnerable to climate impacts remains a persistent challenge, particularly in LDCs. Four audit reports from the Solomon Islands (which is both an LDC and a SIDS), Uganda and Zambia noted limited outreach and awareness-raising efforts targeted at vulnerable communities. For instance, SAI Zambia emphasized the need to sensitize farmers about climate change risks and promote climate-smart agricultural practices. Lack of awareness and limited information of climate change risks and vulnerabilities among local communities create barriers to effective climate change adaptation. Moreover, limited engagement undermines the legitimacy of climate actions and public trust in institutional responses to climate change. When vulnerable populations are excluded from climate planning and decision-making processes, policies risk being misaligned with local realities and less effective in practice.

5.6.1 Recommendations to strengthen climate action

Recommendations of climate audits in SIDS and LDCs emphasize the importance of strengthening climate governance to support long-term planning, ensure inclusive and representative climate action, and strengthen the mobilization and monitoring of resources to address climate change. Figures 5.12 and 5.13 provide a summary of audit recommendations specific to LDCs and SIDS.

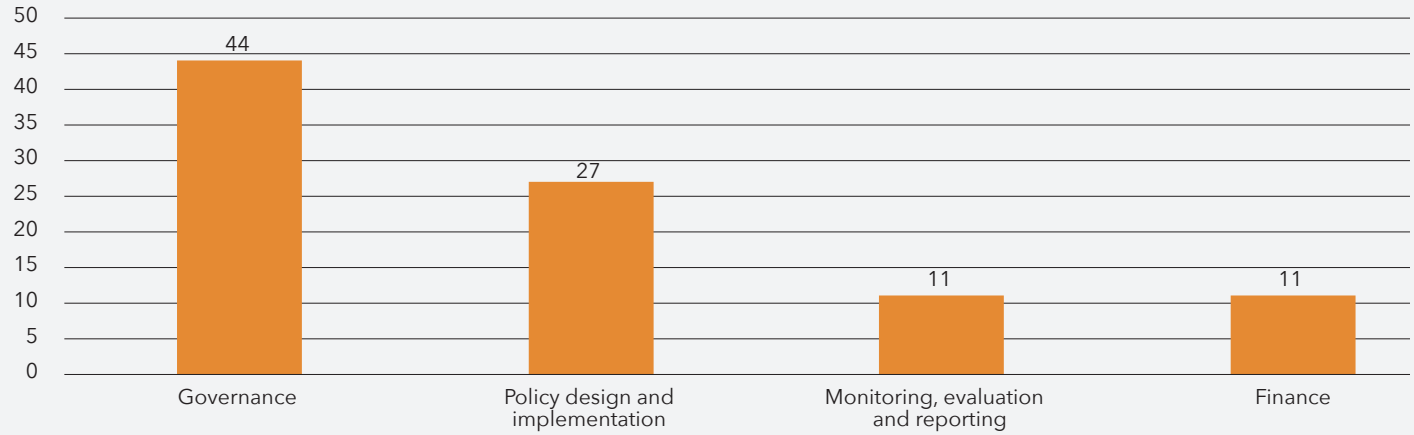
FIGURE 5.12 | Audit recommendations, SIDS



Source: 13 audit reports from SIDS. Number of observations: 132.

Audit recommendations in SIDS consistently emphasize the need to strengthen climate governance and institutional capacity. Recommendations highlight enhancing stakeholder engagement, improving monitoring systems, and investing in training and staffing. Additional areas of focus include enhancing coordination, advancing strategy and policy development, improving reporting mechanisms, and strengthening planning processes. Similarly, the analysis of audit reports from LDCs, including those that are also SIDS, shows that most recommendations focus on governance issues (44 out of 93 total recommendations). Key recommendations include inclusive stakeholder engagement, more robust planning processes, and strengthening capacity and human resources.

FIGURE 5.13 | Audit recommendations, LDCs



Source: 9 audit reports from LDC. Number of observations: 93.

Most audit recommendations underscore the critical need for strategic and forward-looking climate adaptation planning both at the national and project level. SAIs have emphasized the importance of adopting long-term national plans and ensuring the sustainability of climate actions and projects. For example, at the project level, the SAI of Zambia recommended providing sustainability plans to local communities to ensure the continuity of initiatives supporting renewable energy sources in rural areas after project handover. At the national level, the Office of the National Public Auditor of the Federated States of Micronesia advised the development and implementation of a comprehensive Food Security Plan aligned with the national policy and integrating climate change considerations.

Strengthening community engagement is not only a matter of equality, but also a strategic imperative for building resilient and inclusive climate governance systems. SAIs across SIDS and LDCs have called for enhanced stakeholder engagement, adequate human resources, recruitment of qualified personnel, and capacity-building through training and awareness-raising initiatives. For example, the Office of the Auditor General of Solomon Islands, in its audit on the impact of climate change on agriculture and food security, recommended increasing community participation and training lead farmers. Similarly, SAI Jamaica, in its audit on energy diversification, advised clearly communicating a coordinated strategic direction for renewable energy to stakeholders.

Audit recommendations in SIDS and LDCs emphasize the need for increased investment and resources to address climate change. Recommendations on climate finance in countries such as the Cook Islands, Fiji, Palau and Uganda, highlight the need for sufficient funding for climate-related activities, enabling responsible institutions to fulfill their mandates effectively. SAIs have also stressed the importance of mobilizing resources to support national climate priorities. For example, SAI Zambia urged the Ministry of Agriculture to demonstrate commitment to its climate resilience plans by prioritizing support for food security initiatives and increasing material and financial support for research into sustainable agriculture practices.

These recommendations underscore that effective climate action in SIDS and LDCs depends not only on technical solutions but also on robust governance frameworks. Strengthening institutional capacity and coordination is essential to mobilizing investment and translating climate policies into meaningful and sustained outcomes.

5.7 Highlights on the impact of climate change audits

Government adoption of audit recommendations is vital for translating climate audits into tangible reforms and advancing SDG 13. Yet auditors face significant hurdles – from politicized climate debates and inconsistent national commitments to technical challenges in assessing the impact of forward-looking audits.[104] In some contexts, such as SIDS, weak SAI monitoring and follow-up systems further limit impact.

This section showcases examples where climate audits have driven real improvements and explores how SAIs report and follow up on their work, emphasizing the role of communication and stakeholder engagement in amplifying audit influence.

5.7.1 Follow-up climate change audits

Follow-up audits are a valuable instrument to incentivize government action on climate change and to monitor the implementation of recommendations aimed at strengthening climate policies. For example, the European Court of Audit conducts follow-up audits three years after the original audit, helping ensure continuity and sustainability in the implementation of recommendations.[105]

Despite their potential, follow-up audits remain infrequent. Moreover, when conducted, their findings are often not widely disseminated, limiting their influence. Among the 176 audit reports analyzed for this chapter, only three were follow-up audits: one on the implementation of Law 26.639 of glaciers and peri glacial environments in Argentina (2018); a follow-up audit on national climate action in Israel (2024); and another on Finland's international climate finance (2024). The cases of Finland and Israel underscore the importance of conducting periodic follow-up audits to enhance the impact of climate oversight (see Boxes 5.16 and 5.17).

5.7.2 Communicating audit findings on climate change

SAIs are increasingly leveraging strategic communication to amplify the visibility and impact of climate audits. Tools such as infographics, short videos, summaries, and social media have helped make audit findings and recommendations more accessible and actionable. Over the past six years, the INTOSAI WGEA has prioritized strategic communication and stakeholder engagement, producing syntheses of climate audits timed for release at major events like the UNFCCC Conferences of the Parties (COPs). It has also hosted side events,[106] revamped its website, organized webinars, issued regular newsletters, and maintained a comprehensive, searchable database of climate and environmental audits.[107]

BOX 5.16 | Auditing national climate action in Israel - 2021 and 2024

In 2021, SAI Israel conducted an audit on national climate action focusing on mitigation, adaptation and risk management and the economic-financial sector. The audit urged the Government to take the necessary actions to meet the established targets and to set an ambitious goal for the use of renewable energies. In terms of adaptation, the audit recommended ensuring funding for the establishment and operation of the national computing and climate simulation center and to ensure that its processing capabilities met the State's needs for optimal climate change preparedness. It also called on the Bank of Israel to integrate climate risks into its routine activities and examine the expansion of sustainability and climate reporting obligations. The audit recommended the Ministry of Finance to work together with relevant entities (including energy, environment and transportation) in the formulation of a long-term budgetary framework and mechanism to coordinate funding and financing of Israel's climate actions.

A follow-up audit in 2024 assessed the government's response. It found that while some progress had been made – such as the Innovation Authority significantly increasing investments in climate technologies and the advancement of a long-debated carbon tax – implementation remained limited. Only one of the ten original audit findings had been fully addressed; the rest were only partially implemented.

Despite these gaps, the audits had a notable impact. The Climate Law, passed in its first reading in April 2024, incorporated audit recommendations by requiring ministries to prepare climate risk plans with binding timelines. SAI Israel also played a key role in raising public awareness by disseminating findings through summaries and infographics, including a visual breakdown of recommendation implementation in the 2024 report.

Source: State Comptroller of Israel, "National climate action by the Government of Israel. Summary of audit reports" (2024); "National climate action by the Government of Israel. Extended follow-up audit" (March 2024).

INTOSAI regional organizations have played a key role in promoting the visibility of climate-related audits. Under the AFROSAI-E cooperative audit on Coastal and Marine Environments, documentary films in Liberia and Seychelles raised public awareness of audit findings and fostered dialogue on environmental issues.

The ClimateScanner initiative exemplifies global efforts to communicate climate audit results. For COP29 (2024), it released a user-friendly infographic summarizing global findings, developed in collaboration with communication specialists and SAIs. New audiovisual materials have been developed for COP30 (November 2025). As SAIs integrate ClimateScanner into their audit processes, many have published national results to enhance climate transparency and accountability.[108]

Individual SAIs are adopting citizen-centric communication approaches. Despite capacity and resource constraints, SAIs in SIDS and LDCs are taking meaningful steps to disseminate their work. For example, the SAI of St. Kitts and Nevis began publishing and communicating audit findings directly to stakeholders, even without a website.[109] The Office of the Auditor General of Zambia, in its audit on climate change and food security, used cartoons and diagrams, and included a section on 'How Citizens Can Use this Report', making technical content more accessible and relatable.

Several SAIs are diversifying their communication formats to reach broader audiences. The US GAO produces concise snapshot reports that synthesize climate findings and videos tailored for practitioners.[110] The European Court of Auditors engages proactively with the media through briefings and press outreach to communicate the results of climate audits.[111] SAI France monitors media coverage and audience engagement as part of its broader strategy to assess and enhance audit impact.[112]

Comprehensive climate reports (see section 5.2) also help SAIs raise public awareness and reach new stakeholders. SAI Canada's 2021 lessons learned report provided legislators with audit-based guidance on questions they could ask government entities regarding climate change and fostered dialogue with audited entities. The report raised the SAI's profile among stakeholders that were unaware of its role in climate accountability, such as among schools and educational institutions engaged in climate initiatives.[113] Similarly, the UK National Audit Office's (NAO) report on lessons learned demonstrated how strategic SAI reporting can strengthen climate governance.[114]

5.7.3 Impact of climate change audits

Implementing audit recommendations is critical for advancing national climate action, yet institutional responsiveness is often constrained by political and governance dynamics. Conflicting political interests,[115] weak climate governance and shifting political priorities can delay or undermine follow up.[116]

Frequent changes in national climate priorities undermine the feasibility and long-term impact of audit recommendations.[117] Some recommendations are not addressed; others see partial implementation before being reversed or discontinued due to policy changes. Nonetheless, even when not fully implemented, audit recommendations often serve as catalysts for reform, contributing to gradual improvements in climate action over time.[118] Political volatility also affects auditors' ability to assess outcomes, as repeated shifts force audits to revisit initial commitments rather than evaluating progress: "you end up auditing the same starting point, instead of moving down to how to make it better, how do we get to the results."[119]

In this context, parliaments play a critical role in following up on climate audit reports and recommendations. While some SAIs – such as those from Canada, ECA, Finland, and the US GAO - engage regularly with parliament on climate issues, institutional constraints the limit such collaboration in other countries. For example, some SAIs in SIDS lack independence from the Executive and in other countries (e.g., St. Kitts and Nevis) there is not a parliamentary Public Accounts Committee to engage with.[120]

The complexity of climate finance further illustrates these challenges. In 2020, SAI Germany recommended the adoption of green budgeting, and a three-tier classification of budget items (climate-friendly, neutral, or damaging) to support budget tagging and improve government climate reporting. However, as of April of 2024, neither the Government nor Parliament had responded to this recommendation.[121] Similarly, SAI Finland's follow-up audit on climate finance revealed uneven progress and policy reversals linked to political changes (see Box 5.17).

BOX 5.17 | Follow-up on Finland's audit on climate finance

In 2024, the National Audit Office of Finland revisited its 2021 audit on Finland's international climate finance to assess how well the government had responded to its earlier recommendations. The follow-up revealed a mixed outcome. While some progress had been made, much of it was either incomplete or reversed following a change in government.

One of the most promising developments was the creation of an implementation plan in 2022 and the commissioning of an external evaluation in 2023. These steps initially signaled a strong commitment to improving climate finance. However, changes did not last. The new government chose not to implement the plan, effectively stalling progress. A "steering paper" was introduced as a substitute, but its practical influence remained uncertain.

Other recommendations had limited or no follow-through. Although climate finance estimates were included in the Ministry for Foreign Affairs' budgets for 2022 and 2023, they disappeared from subsequent financial planning documents. While climate action was still listed as a development policy priority, it was no longer reflected in performance targets, suggesting a weakening of commitment.

The Ministry did take some steps to improve internal processes. It updated guidelines, provided staff training, and enhanced statistical reporting. It also bolstered the resources of the unit responsible for development finance. Yet, the broader coordination of climate finance efforts remained fragmented and did not meet the audit's expectations.

Quantitative goals set in earlier plans were largely met up to 2022, but progress stalled afterward. Notably, the goal of evenly distributing funds between climate change mitigation and adaptation was abandoned, and the ambitious target of allocating 75 per cent of development funding to climate finance was not achieved.

In summary, while Finland made some strides in response to the 2021 audit, the follow-up revealed that political shifts and inconsistent implementation significantly hindered sustained progress in international climate finance.

Source: National Audit Office of Finland, "Follow-up of Finland's international climate finance. Steering and effectiveness" (NAOF, 20 December 2024), available at https://www.vtv.fi/en/publications/follow-up-report-finlands-international-climate-finance-steering-and-effectiveness/

Although progress in implementing audit recommendations remains uneven, climate audits have delivered tangible results. They have raised awareness about climate change, supported governments in integrating climate risks into policymaking, and informed the development of legal and governance frameworks. Audits have also strengthened planning, monitoring, and reporting systems, helping to mainstream climate considerations across sectors.[122] Table 5.3 summarizes these impacts, with selected examples discussed in the remainder of this section.

TABLE 5.3 | Positive impacts of climate change audits

Areas of impact	Positive impacts of climate change audits	Examples
Awareness of climate change and its impacts	Audits help raise awareness of climate change challenges and create incentives for policy responses	Morocco, St. Kitts and Nevis, St. Lucia
Agenda setting for climate action	Audits prompt governments to prioritize climate change into policy agendas.	Global initiatives
Climate transparency and information	Audits produce and disclose independent information, data and evidence on climate action.	Canada, Maldives, global initiatives
Improved legal frameworks and climate governance	Audits lead to improvements in legal and regulatory frameworks and to the adoption or strengthening of institutional mechanisms for climate action.	Canada, Indonesia
Integration of climate risks into governance and policy frameworks	Audits identify and assess areas of climate risk and develop guidance, tools and methodologies to address climate risks at the centre of government, sector, or policy levels.	Costa Rica, Israel, USA
Planning, monitoring and reporting on climate action	Audits contribute to improving government actions for setting goals, strategies, and timelines, tracking progress towards these goals, and providing transparent communication of results to stakeholders and the public.	Brazil, Finland
Climate accountability, including at subnational level	Audits help improve climate accountability frameworks and hold entities and individual officials responsible for climate action.	Brazil, Canada, Peru, Poland

Source: Author's elaboration.

SAIs can influence climate policy even before issuing formal recommendations. The act of scrutiny itself signals accountability and often prompts governments to elevate climate priorities. Global initiatives such as ClimateScanner exemplify this dynamic, enabling SAIs to shape policy agendas through the selection and prioritization of climate policy components to be evaluated. As one auditor noted:

> *"When we chose 19 components and prioritized certain mechanisms, we made these issues part of the agenda. We created a roadmap. Some governments had not recognized the importance of certain items—now they are on the radar. We don't need to get to the point of making recommendations to generate change. From the moment an SAI says 'we are looking at your climate actions,' it already starts to generate some change."*[123]

Audit reports have helped raise awareness about the need for climate action. In Morocco, for example, the SAI assessed the impact of climate change on agriculture, highlighting risks associated with higher temperatures, drought and water scarcity. This audit prompted policy makers to develop mitigation programs and support measures for farmers.[124]

SAIs have also contributed to enhanced climate transparency and accountability. Climate audits help bridge information gaps by generating credible climate data and insights that inform public officials and empower other stakeholders.[125] For example, SAI Canada's work on modeling and forest carbon accounting has provided valuable data to the public discourse, enabling more informed decision-making.[126]

Several examples demonstrate how climate audits have positively influenced climate legal and governance frameworks. In Indonesia, audits focused on the energy transition led to the adoption of government regulations aimed at reducing emissions, promoting renewable energy, and establishing a financing framework to support the transition.[127]

In Canada, the SAI's climate-related work contributed to the development of the Canadian Net Zero Emissions Accountability Act, which formally recognizes the SAI's oversight role in climate governance. The Commissioner of the Environment and Sustainable Development actively engaged with parliamentary committees and provided input during legislative deliberations. As noted by a representative of the Commissioner's Office: "the fact that [the Act] exists, and the way that it exists, I personally feel that that is a result of some of the work that we've done, putting that act together in the way it is today."[128]

SAIs have been instrumental in integrating climate risks into governance, sectoral strategies and policy frameworks. In Costa Rica, the Office of the General Comptroller recommended measures to strengthen climate change adaptation governance, including the development of technical and administrative guidance for a multi-hazard approach to infrastructure planning. In response, the Government developed the Methodology for the Assessment of Climate Risks in Public Infrastructure (MERCI). Compliance with this recommendation was considered essential to the country's adaptation strategy, as it helps redirect investments away from reinforcing existing vulnerabilities and fosters coordination across infrastructure, environmental, and planning sectors.[129]

In the United States, congressional actions have addressed issues identified in the GAO's high-risk list. The National Defense Authorization Act for Fiscal Year 2024 directed the Department of Defense to incorporate environmental resilience into key guidance documents. This includes defining hazards – such as wind, wildfire, and flooding – for military installations, ensuring consistent and comprehensive impact reporting across the Department.[130]

SAIs have also strengthened climate accountability through sanctions and enhanced accountability structures. In Peru, a compliance audit on land use change permits uncovered instances of corruption, leading to investigations by the Office of the Public Prosecutor and penalties for public officials. This led to the SAI's involvement in the national Commission on Deforestation, reinforcing sectoral accountability.[131]

At the subnational level, climate audits have become models for replication, promoting accountability across jurisdictions. In Canada, federal audits have inspired similar efforts by provincial audit offices. As the Commissioner of the Environment and Sustainable Development noted, "our provinces see what we do. The province of British Columbia, for example, just published a very similar audit, looking at their own forest industry to see how they're accounting for them. And they found similar problems. So that's another example of impact –having other auditors in the country work toward that kind of accountability."[132]

Similar patterns are emerging in other countries. In Poland, the SAI's regional branches replicated national audits on forest management and timber trade, tailoring them to local contexts. In Brazil, state audit courts have drawn on ClimateScanner to evaluate subnational climate policies in 26 states and 24 municipalities.[133] These examples illustrate how national-level climate audits can catalyze a culture of accountability across multiple levels of government, amplifying their impact.

Despite uneven implementation of audit recommendations, climate audits have proven influential. They contribute to shaping policy agendas, catalyzing reforms, and inspiring replication at subnational levels. Audits raise awareness of climate risks, integrate resilience into policy and planning, and strengthen legal and governance frameworks. Audits also improve monitoring and reporting systems, generate credible data, and foster transparency and accountability. These impacts underscore the strategic role of SAIs as drivers of climate accountability, even in politically dynamic and resource-constrained contexts.

5.8 Conclusion

Supreme Audit Institutions (SAIs) have strengthened transparency and accountability in national climate action (SDG13). Drawing from diverse country experiences, their audits highlight both barriers and opportunities for improving climate governance and policy, while complementing existing reporting mechanisms under the global climate framework.

Since the early 2000s, SAIs have examined various aspects of climate governance, policy, finance and data. Some have conducted comprehensive evaluations of national climate strategies and plans, while others have focused on sector-specific policies and programmes, such as the energy transition (mitigation) and climate-resilient infrastructure (adaptation). Increasingly, some SAIs are undertaking forward-looking audits and using their findings to inform governments and legislators about climate risks and long-standing systemic challenges. In doing so, they help place climate change as a long-term national priority requiring the engagement of a broad range of stakeholders.

This chapter highlights key findings from climate audits related to mitigation and adaptation. Common barriers to the implementation of SDG 13 include inadequate monitoring, evaluation and reporting, including non-compliance with reporting requirements and limited transparency on climate action; poor data collection and quality; weak coordination of climate policies and ineffective planning; unclear climate targets and misaligned policy instruments; limited financial resources, and ineffective climate finance instruments, among others.

Global INTOSAI climate initiatives, such as IDI-WGEA's CCAA and ClimateScanner, are helping SAIs advance climate auditing and gain visibility in climate processes. These efforts have supported SAIs in undertaking climate audits, building capacity, and generating actionable insights. They have also contributed to integrating climate issues into national agendas and fostered commitment within SAIs.

Despite progress, challenges remain in aligning audit insights with climate commitments. Ensuring the sustainability and quality of climate auditing, and translating audit evidence into meaningful policy impact, continues to be a concern. Notably, SAI findings are rarely systematically integrated into national NDC and SDG13 follow-up and review processes. Barriers include limited recognition of SAIs' role in climate governance, political sensitivities, shifting policy agendas, the fragmentation of climate stakeholders, and a disconnect between SDG implementation and climate frameworks. Overcoming these challenges is essential to strengthen climate accountability and reinforce the implementation of both national climate plans and international commitments under the Paris Agreement and the 2030 Agenda.

Looking ahead, the positioning of SAIs on the climate agenda would benefit from focusing on critical areas,[134] such as the effectiveness of climate governance; the availability and integrity of climate data and information; oversight of adaptation actions and activities with high greenhouse gas emissions; the impact of climate change on public financial stability, and the reporting and disclosure of climate-related risks; tracking climate expenditures and revenues, including subsidies and tax expenditures and spending that may counteract climate action; and evaluating the distributional impacts of climate policies, considering issues of equality and inclusion in climate action.

Moreover, SAIs can support the integration of climate considerations across various SDGs by leveraging their audits to highlight challenges and opportunities for enhancing synergies and addressing trade-offs between climate action and interventions in other policy domains—such as health, infrastructure, urban development, anti-corruption, and gender equality, among others.[135]

Sustained investment in climate auditing is essential. There is a risk that climate change may lose priority within the INTOSAI community in favor of other topics and does not expand beyond SAIs that regularly work on environmental issues. To remain relevant and effective in their climate audits, SAIs would benefit from building competencies for auditing climate change, adopting improved methodologies, and engaging in peer learning and support – especially to support SAIs in the Global South, including SIDS and LDCs, which face unique capacity constraints that require tailored approaches in terms of standards, capacity-building efforts and performance frameworks.

However, effective positioning of SAIs on the climate agenda requires more than identifying the right issues and building competencies. It demands sustained engagement with key stakeholders — including experts, climate institutions, and non-State actors — to enhance collaboration and impact. Efforts are needed to increase the visibility of external audits as valuable tools for assessing climate commitments, institutionalize climate-related audit practices through robust methodologies and skilled personnel, and develop innovative audit products that inform policy at all levels. Additionally, fostering peer learning and knowledge exchange among SAIs is essential to strengthen collective capacity in auditing climate change.

Endnotes

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