

21st CEPA

Theme: Building strong institutions to combat climate change and its impacts and for the sustainable management, protection and restoration of natural resources.

1. Slide 1 - Contributing to the environment protection

Ladies and gentlemen,

I am honored to be here, together with the president, minister Ana Arraes, representing the Supreme Audit Institution, the Court of Accounts of Brazil (TCU).

I dedicate this brief speech to an important topic directly linked to environmental preservation in Brazil and therefore the environmental protection of our planet.

2. Slide 2

Next November, Brazil, represented by its Supreme Audit Institution, the Court of Accounts (TCU), will take over the presidency of the International Organization of Supreme Audit Institutions (INTOSAI) for a three-year mandate. First, Minister Bruno Dantas will be presiding for two years and then I will have the honor of assuming this position.

INTOSAI is an autonomous, independent, professional, and non-political organization whose members are currently composed of institutions from 196 countries.

It was established in 1953 as a permanent institution with the purpose of providing mutual support to the Supreme Audit Institutions (SAIs).

The organization counts on committees and working groups that engage in specific topics related to its various purposes.

Within this perspective, since 1992 INTOSAI has relied on the Working Group on Environmental Auditing (WGEA), created to support SAIs in carrying out audits related to environmental issues and helping them developing capacity.

3. Slide 3 - Protected Areas Coordinated Audit

As an example of this cooperation, Latin America's supreme audit institutions have already conducted the so-called "coordinated audits", addressing various topics including biodiversity protection.

It is worth mentioning the audit work carried out between 2019 and 2020, coordinated by the Court of Accounts of Brazil.

This case relied on the participation of more than 100 auditors from 26 audit teams, which enabled the assessment of 2,415 protected areas in 17 countries.

The importance of national systems of protected areas is acknowledged by the United Nations in the Convention on Biological Diversity (CBD) and in the Sustainable Development Goals of Agenda 2030.

The objective of this audit was to assess the status of implementation and management of protected areas in participating countries, as well as the contribution of national protected area policies to the achievement of the Sustainable Development Goals (SDGs) and Aichi Target 11, under the United Nations Convention on Biological Diversity (CBD).

The Index of Implementation and Management of Protected Areas, called Indimapa, enabled the assessment of protected areas in three implementation and management areas - low, medium, and high - using 13 indicators.

We observed that, on average, protected areas in Latin America and the Caribbean have a medium level of implementation and management, while protected areas in Europe have a high level.

Based on data from the 1,028 protected areas in 17 countries assessed in the two editions of the coordinated audit, there has been gradual progress in public policy implementation between 2014 and 2019, although significant challenges remain.

By 2019, 13 of the 17 participating countries have included at least 17% of their terrestrial and continental water areas in their protected areas system.

Regarding marine and coastal areas, data was collected from 14 countries, 8 of which have protected more than 10% of their marine and coastal areas.

This example shows the potential of supreme audit institutions and therefore of Intosai as an international organization, in presenting work to contribute to the fight

against climate change and to the protection and restoration of the planet's natural resources.

I believe that both institutions, the United Nations and Intosai can work together in a “Pact to protect life on the Earth”.

On the one hand, Intosai would contribute with its potential to coordinate audits to evaluate and demand the implementation of public policies for preserving forests, combating climate change, among other issues. On the other hand, the United Nations, with its expertise on environmental protection, could receive the results of these audits as additional input to its work.

4. Slide 4 – Evaluation of the new model of forest concessions

Another important contribution of the TCU's work for the public administration concerns the evaluation of the new model of forest concessions.

Brazil has recently seen an increase in forest concessions for the management and extraction of products by private companies, such as timber, and for the concession of forest parks for visitation and tourism.

After the audit, TCU determined the adoption of corrective measures by the federal government regarding the inconsistencies in the studies and the lack of clear projections regarding the mandatory and non-mandatory investments that the concessionaire must make during the execution of the contract.

As a result, the agencies documents were more devoted to the objectives of the forest concession, making corrections and complementing the necessary information.

The concessions cover an area of 2.5 million hectares. The area of forests that have already been granted and those that are still to be granted is greater than the entire territory of Belgium and a little smaller than Guinea-Bissau.

In addition, we have already authorized the performance of a specific inspection, to verify, among other things, whether the set of information associated with the systems ensures the control of the production of wood logs in the scope of concession contracts for the exploration and management of forest products, timber and non-timber.

This demonstrates the important role that SAIs must play in meeting not only national development goals and priorities, but also internationally agreed development goals as recognized by the United Nations General Assembly.

5. Slide 5 – Thank you