

Aide Memoire

“CLIMATESCANNER GLOBAL CALL: ENGAGING SUPREME AUDIT INSTITUTIONS IN ASSESSING NATIONAL CLIMATE ACTION”

Organised by the Federal Court of Accounts – Brazil (TCU) and the United Nations Department of Economic and Social Affairs (UNDESA)

25-26 March 2024, New York

1. Background

Supreme Audit Institutions (SAIs) have a critical role in strengthening national responses to address climate change. They can provide assurance on how governments comply with their commitments under global agreements on climate change and conduct audits and independent assessments on national climate action (SDG13), and interrelated areas such as biodiversity (SDG15), water (SDG6) and affordable and clean energy (SDG7), among others. SAIs can play an important role in supporting governments to improve their performance and management of climate change risks, climate governance and financing, and policy responses related to both mitigation and adaptation.

The relevance of climate change as an audit topic and its impact on SAIs’ operations has been recognized by INTOSAI. INTOSAI’s Strategic Plan 2023-28 highlights the impact of the climate crisis on SAIs’ resilience and recognizes SAIs’ contribution to auditing the SDGs, including SDG13, as a strategic priority. Moreover, in 2021, the 10th Survey on Environmental Auditing identified climate as the most relevant topic within the environmental work agenda for SAIs in the next years. Accordingly, the workplan of the INTOSAI Working Group on Environmental Auditing (WGEA) for 2023-2025 has included various initiatives on climate and biodiversity.

Among those initiatives, the Federal Court of Accounts of Brazil (TCU) is leading the ClimateScanner - a global initiative with the objective of developing a methodology and web-based tool to conduct independent assessments of national responses to climate change on three dimensions: governance, financing and public policies.¹ The Division for Public Institutions and Digital Government of the United Nations Department for Economic and Social Affairs (DPIDG/UNDESA) has been collaborating with TCU in this initiative to strengthen SAIs’ capacity to assess national climate action.

The ClimateScanner initiative aims to conduct assessments at the national level, consolidate data at the global level, and communicate relevant information to actors interested in the topic. It will produce relevant information for planning future audit work by SAIs on climate and contribute to

¹ https://sites.tcu.gov.br/climatescanner/materiais/Concept_Paper_ClimateScanner_english.pdf

sharing knowledge and experiences between SAIs and strengthening the role of INTOSAI as a relevant global actor.

The development of the methodology and tool started in 2023. TCU has coordinated a group of resource experts, including representatives of 18 SAIs, to develop the methodology. SAIs involved in the development of the methodology conducted an initial test in August-September 2023. The launch and global roll-out of the initiative within the INTOSAI community will take place in 2024. This will require raising awareness about the framework among SAI leadership and stakeholders and enhancing the capacity of auditors to conduct the assessments in their national contexts.

TCU and DPIDG/UNDESA will co-organise a meeting for SAI leaders and stakeholders on 25 and 26 March, 2024, in New York. The meeting will facilitate information sharing on the ClimateScanner initiative, the assessment framework, and its application, reflecting on common challenges and opportunities, lessons learned, and the engagement between SAIs, governments and other stakeholders regarding national climate action.

This Aide Memoire provides information on the objective, focus, and expected outcomes of the meeting. A detailed agenda will be developed separately.

2. Objectives and expected accomplishments

- Present the ClimateScanner initiative and the different components of the assessment framework, take stock of the development of the framework, and share experiences and lessons learned in piloting the application of the framework's components.
- Enhance the understanding of the capacities, methodologies and tools SAIs need for conducting assessments and audits of national climate action, and facilitate the sharing of experiences across regions, groups of SAIs, and countries facing similar challenges.
- Discuss the way forward for the roll out of the "ClimateScanner" global initiative, receiving inputs from SAI leadership and stakeholders, and mobilizing commitment for the roll-out.
- Facilitate dialogue between SAIs, governments and other stakeholders regarding the role of SAIs in enhancing climate action in the context of the 2030 Agenda, including their contribution to the follow-up and review of SDG 13 at different levels.

3. Structure and main themes

Discussions during the meeting will highlight how SAIs can contribute to strengthening climate action at the national level through independent assessments and audits. During the first day of the meeting, the ClimateScanner global initiative and its assessment framework will be presented in the context of various INTOSAI initiatives related to climate change. Lessons from piloting the ClimateScanner methodology in various countries will be shared. Sessions will focus on key components covered by the ClimateScanner assessment: climate governance at the national level, climate financing, and strategies and policies for climate mitigation and adaptation. Participants will share country experiences and reflect on the challenges, opportunities and lessons learned from piloting the

assessment methodology and conducting work on climate change, both in terms of substance and process.

The second day of the meeting will also focus on the way forward. Participants will discuss the opportunities and challenges related to the availability of information for SAIs to assess national climate action. Discussions will address key issues for strengthening SAIs' contribution in this area, such as collaboration with other stakeholders, dissemination of results, and the support needed to improve auditors' capacity to assess climate change. Specific plans and actions for the global roll-out of the ClimateScanner assessment methodology will be shared, encouraging SAIs to join in the global roll-out.

The meeting is structured to foster dialogue and interaction among participants. The format of the sessions will be panel discussions with a mix of stakeholders interacting with the audience. Sessions will facilitate the sharing of experiences across regions, groups of SAIs, stakeholders, and countries facing similar challenges.

4. Expected outcome

It is expected that the discussions at the workshop will inform the roll-out of the ClimateScanner framework in 2024, in particular the integration of this work into SAIs' annual plans and the undertaking of capacity building activities to enhance SAIs' capacity to apply the assessment tool at the national level. Furthermore, the discussions will also inform other ongoing initiatives to support auditing climate change undertaken by INTOSAI and its member SAIs.

A report of the meeting summarizing the main contributions, conclusions and action points emanating from the discussions will be prepared by DPIDG/UNDESA and TCU.

5. Participants

The meeting will be by invitation only. Approximately 150 participants are expected to attend, including heads of SAIs, members of SAI leadership teams, representatives from the INTOSAI General Secretariat, INTOSAI Bodies, INTOSAI Regions, as well as other selected representatives and experts from the SAI community along with government officials from capitals. Selected representatives from civil society, academia, UN system agencies and other key stakeholders will also be invited to participate as experts.

6. Date and venue

The meeting will take place at UN Headquarters in New York (Conference Room TBC), from 25 to 26 March 2024.

7. Language

The working languages of the meeting will be Arabic, English, French and Spanish. Simultaneous interpretation will be provided.

8. Documentation

Concise contributions and presentations will be prepared by speakers and experts at their own expense. All the documents of the meeting will be posted online at the event website.

9. Contact information

TCU

Mr. Rafael Lopes Torres
Federal Auditor
+ 55 61 3527-5921
rafaellt@tcu.gov.br

Ms. Cintia Alvim Lage
International Relations Analyst
+ 55 61 3527-5921
climateGC@tcu.gov.br

UNDESA

Ms. Aránzazu Guillán Montero
Senior Governance and Public Administration
Officer
+1 212 963 0713
guillanmontero@un.org

Ms. Xinxin Cai
Programme Assistant
+1 212 963 7573
cai2@un.org