

## ClimateScanner Global Call

### Engaging Supreme Audit Institutions in assessing national climate action

Organized by

United Nations Department of Economic and Social Affairs (UN DESA)

Federal Court of Accounts – Brazil (TCU)

25-26 March 2024

Conference Room 4  
United Nations Headquarters  
New York

*Agenda*

Time	Day 1 – Monday, 25 March 2024
10:00 – 10:30	<b>Opening session</b>
<p>Welcome and opening remarks.</p> <p><i>Speakers:</i></p> <ul style="list-style-type: none"> <li>- H.E. Mr. Sérgio França Danese, Permanent Representative of Brazil to the United Nations</li> <li>- Mr. Navid Hanif, Assistant Secretary-General for Economic Development, UN DESA</li> <li>- Mr. Ronald Roedl, Director General, Austrian Court of Audit; Representative of the Secretary General of the International Organization of Supreme Audit Institutions (INTOSAI)</li> <li>- <a href="#">Mr. Bruno Dantas, President, TCU; Chair, INTOSAI</a></li> </ul>	
10:30 – 11:00	<b>Keynote session</b>
<p><i>Moderator:</i> Mr. David le Blanc, Chief, Institutions for Sustainable Development Goals Branch, Division for Public Institutions and Digital Government, UN DESA</p> <p><i>Keynote speaker:</i></p> <ul style="list-style-type: none"> <li>- <a href="#">H. E. Mrs. Janine Coye-Felson, Deputy Permanent Representative of Belize to the United Nations</a></li> </ul>	
11:00 – 11:15	<i>Break</i>
11:15 – 12:00	<b>Session I. Current INTOSAI initiatives on climate change</b>
<p>The session will help set the context for the meeting’s discussions by briefly presenting current INTOSAI initiatives on climate change, highlighting the differences and complementarities among them and how they can jointly contribute to positioning SAs and the INTOSAI community in national and global discussions related to climate action in the context of the 2030 Agenda for Sustainable Development.</p> <p><i>Moderator:</i> Ms. Marta Acosta Zúñiga, General Comptroller of the Republic, Office of the General Comptroller of the Republic of Costa Rica</p> <p><i>Speakers:</i></p> <ul style="list-style-type: none"> <li>- Ms. Vivi Niemenmaa, National Audit Office of Finland; Secretary General, INTOSAI Working Group on Environmental Auditing (WGEA)</li> <li>- <a href="#">Ms. Archana Shirsat, Deputy Director General, INTOSAI Development Initiative</a></li> <li>- <a href="#">Mr. Vital do Rêgo, Vice-President, TCU</a></li> <li>- <a href="#">Mr. Hugo Chudyson Araujo Freire, Chief Auditor, TCU</a></li> </ul>	

12:00 – 13:00	<b>Session II. ClimateScanner: Understanding the framework and its application</b>
<p>The session will provide an overview of the ClimateScanner initiative. It will present its objectives and the process followed to develop the assessment framework. Participants will learn about the assessment methodology and its application, considering its distinctive characteristics. Participants will also reflect on how assessments carried out with the framework can relate to traditional audits of climate action.</p> <p><i>Guiding questions</i></p> <ul style="list-style-type: none"> <li>• What are the objectives of the ClimateScanner and its expected added value?</li> <li>• How has the ClimateScanner framework been developed and validated? How will the framework and web-based tool work?</li> <li>• What is the scope of the framework and what are the various dimensions and components of climate action to be assessed? What guidance will be in place to ensure the consistent application of the framework across countries?</li> <li>• How can audit work related to climate change contribute to the application of the ClimateScanner, and how can the data and conclusions produced by the ClimateScanner inform SAIs' strategic considerations and future work on climate change-related issues?</li> </ul> <p><i>Moderator:</i> Ms. Vivi Niemenmaa, National Audit Office of Finland; Secretary General, INTOSAI WGEA</p> <p><i>Speakers:</i></p> <ul style="list-style-type: none"> <li>- <a href="#">Mr. Carlos E. Lustosa da Costa, Director - Environmental Audit Department, Technical Supervisor - ClimateScanner initiative, TCU</a></li> <li>- Mr. Dashiell Costa, Senior Specialist, TCU</li> </ul> <p>Interactive segment with audience.</p>	
13:00 - 13:15	<i>Group photo</i>
13:15 – 15:00	<i>Lunch break</i>
15:00 – 16:15	<b>Session III. Assessing national climate governance</b>
<p>The session will highlight the importance of climate governance for effective climate change action. It will address various institutional solutions countries have developed to enable climate action at the national level, and how these are reflected in the ClimateScanner framework. Participants will reflect on some of the challenges and opportunities for assessing climate governance. Discussions will focus on the contribution that ClimateScanner assessments can make to enhancing the understanding and knowledge base of SAIs regarding the governance of climate change.</p>	

*Guiding questions*

- What are common attributes of national institutional arrangements to respond to climate change? What are some examples of experiences that highlight those attributes? What are the strengths, innovations and emerging challenges in this area?
- What commonalities and differences in institutional solutions for national climate action emerge across countries? How can SAIs contribute to identifying them through their assessments?
- How are emerging issues in climate governance (e.g., climate litigation) currently reflected in the ClimateScanner framework? What are critical considerations in assessing these governance elements and processes?
- Based on the experience of SAIs that have worked in this area, what are relevant dimensions of climate governance that should be considered by auditors in their assessments and audits?
- What are the main lessons learned by and challenges for SAIs in assessing climate governance during the pilot of the ClimateScanner? How can the challenges be addressed?

*Moderator:* Mr. Alfredo Gomez, Director, Natural Resources and Environment, United States Government Accountability Office

*Speakers:*

- [Mr. Heiner von Lüpke, Senior Researcher, Department for International Forestry, Thünen-Institute for Forestry](#)
- [Ms. Klednatee Manosan, Deputy Auditor General, State Audit Office of the Kingdom of Thailand](#)
- Mr. David R. Colmenares Páramo, Auditor General of Mexico, Superior Audit Office of the Federation
- Ms. Maria Antonia Tigre, Director, Global Climate Change Litigation, Sabine Center for Climate Change Law at Columbia Law School

16:15 – 16:30

*Break*

16:30 – 18:00

**Session IV. Assessing climate change mitigation actions: Commitments, strategies and implementation**

The session will focus on climate change mitigation. It will address the current framework and mechanisms to mitigate climate change, and climate mitigation measures taken by countries. Participants will consider how mitigation is reflected in the ClimateScanner framework. Building on the ClimateScanner pilot and other experiences, participants will reflect on existing challenges and opportunities in assessing climate mitigation actions. Discussions will highlight the contribution that ClimateScanner assessments can make to enhancing SAIs' understanding of and knowledge base on national climate change mitigation actions by Governments.

*Guiding questions*

- What are key factors that enable effective, equitable and inclusive climate mitigation action at the national level? What are examples of initiatives that highlight those factors? How are these reflected in the ClimateScanner framework?
- How have countries advanced climate mitigation strategies and plans, and integrated climate mitigation objectives into the main sectoral policies?
- Based on the experience of SAIs that have worked in this area, what are the dimensions of climate mitigation that should be considered by auditors in their assessments and audits?
- What are the main lessons learned by and challenges for SAIs in assessing climate mitigation actions during the pilot of the ClimateScanner? How can the challenges be addressed?

*Moderator:* Ms. Gurveen Sidhu, Director General of Audit, Environment and Scientific Departments, New Delhi, Comptroller and Auditor General of India

*Speakers:*

- Ms. Angela Kariuki, Programme Officer, Intergovernmental Affairs, United Nations Environment Programme (UNEP)
- [Mr. Nikolaos Milionis, Member, European Court of Auditors](#)
- [Mr. Mindaugas Macijauskas, Auditor General, National Audit Office of Lithuania](#)
- [Mr. Lin Wang, Deputy Director General, Department of Natural Resources, Ecology and Environment Audit, National Audit Office of China](#)
- [Mr. José Maria Valenzuela, Senior Research Fellow, University of Oxford](#)

Time	Day 2 – Tuesday, 26 March 2024
10:00 – 11:30	<b>Session V. Assessing climate adaptation actions: Vulnerabilities, planning and implementation</b>

The session will focus on climate adaptation. It will consider the assessment of climate vulnerabilities, as well as strategic planning and implementation of climate adaptation actions and policies. Drawing on SAIs' experience, including in piloting the ClimateScanner framework, participants will reflect on the dimensions of climate adaptation that should be considered by auditors and existing challenges and opportunities in assessing climate adaptation actions. Discussions will highlight the contribution that ClimateScanner assessments can make to enhancing the understanding and knowledge base of SAIs on national climate adaptation actions by Governments.

*Guiding questions*

- What are key factors that enable effective climate adaptation action at the national level? What are examples of initiatives that highlight those factors? How are these reflected in the ClimateScanner framework?
- How have countries advanced in identifying climate vulnerabilities and risks and undertaking climate adaptation strategies, plans and actions in various sectors and levels

of government? What key strengths, innovations and implementation challenges can be identified?

- Based on the experience of SAIs that have worked in this area, what are the dimensions of climate adaptation that should be considered by auditors in their assessments and audits?
- What are the main lessons learned by and challenges for SAIs in assessing climate adaptation actions during the pilot of the ClimateScanner? How can the challenges be addressed?

*Moderator:* Ms. Claudia Ortiz, Climate Strategies Specialist, United Nations Development Programme (UNDP) Climate Hub

*Speakers:*

- [Mr. Orville Grey, Head of Secretariat – NAP Global Network, International Institute for Sustainable Development \(IISD\)](#)
- [Ms. Joyce Ndungú, Deputy Auditor-General, Office of the Auditor-General of Kenya](#)
- [Ms. Marta Acosta Zúñiga, General Comptroller of the Republic, Office of the General Comptroller of the Republic of Costa Rica](#)
- [Ms. Enriqueta Chicano Jávega, President, Spanish Court of Audit; Secretary General, European Organisation of Supreme Audit Institutions \(EUROSAI\)](#)

11:30 – 11:45 *Break*

11:45 – 13:00 **Session VI. Assessing climate finance and resources at the national level**

Climate finance and the mobilization of resources for climate action at the national level will be the focus of this session. Relevant factors in assessing climate finance will be identified. Drawing on the experience of SAIs in this area, including the ClimateScanner pilot, participants will reflect on some of the challenges and opportunities in assessing climate finance. Discussions will highlight the contribution that ClimateScanner assessments can make to enhancing SAIs' understanding of and knowledge base on climate finance and resource mobilization and informing further audit work in this area.

*Guiding questions*

- What strategies and mechanisms can help effectively and transparently mobilize sufficient and equitable climate finance, including for adaptation? How are these reflected in the ClimateScanner framework?
- What are countries' experiences in developing methodologies and systems to track, monitor and report on climate finance? How can SAIs' assessments be leveraged to strengthen these systems?
- Based on the experience of SAIs that have worked in this area, what are the dimensions of climate finance and resource mobilization that should be considered by auditors in their assessments and audits?
- What are the main lessons learned by and challenges for SAIs in assessing climate finance and resource mobilization during the pilot of the ClimateScanner? How can the challenges be addressed?

*Moderator:* Ms. Claire Schouten, Senior Program Officer, International Budget Partnership

*Speakers:*

- Ms. Natalia Alayza, Climate Finance Manager, World Resources Institute
- [Mr. Mark Gaffigan, Managing Director for Natural Resources and Environment, United States Government Accountability Office](#)
- Mr. Graham Watkins, Chief, Climate Change Division, Inter-American Development Bank

*Lead discussant:*

- Mr. David R. Colmenares Páramo, Auditor General of Mexico, Superior Audit Office of the Federation

13:00 – 15:00	<i>Lunch break</i>
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15:00 – 16:15	<b>Session VII. Information on national climate action</b>
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This session will highlight the importance of information and data to monitoring and assessing climate action, and ways to leverage data to improve implementation and accelerate impact. Participants will identify information that SAIs can mobilize to assess climate governance, policies and strategies for mitigation and adaptation as well as climate finance. Discussions will consider the challenges and constraints on the availability and timeliness of climate information, including in specific regions and/or countries. Participants will also reflect on opportunities to improve climate information, and how SAIs can contribute in this regard through their assessments.

*Guiding questions*

- What are key challenges and critical gaps faced by SAIs in terms of the availability and quality of data and information related to national responses to climate change?
- In addition to official sources, what other sources of information and data can be leveraged by SAIs in their assessments of national responses to climate change?
- How can various existing climate diagnostic and assessment tools inform SAIs' work to help strengthen climate action?
- What are the main lessons learned by and challenges for SAIs in obtaining data and information on national climate action during the pilot of the ClimateScanner? How can the challenges be addressed?
- How can SAIs leverage their work and collaborate with other stakeholders to enhance the availability, quality, timeliness and transparency of climate information?

*Moderator:* Ms. Lynn Wagner, Senior Director, IISD

*Speakers:*

- [Mr. Girish Chandra Murmu, Comptroller and Auditor General of India](#)
- [Ms. Pamela Monroe Ellis, Auditor General, Auditor General's Office of Jamaica; Secretary General, Caribbean Organization of Supreme Audit Institutions \(CAROSAI\)](#)
- [Ms. Iaria Di Matteo, Chief of Section, United Nations Statistics Division, UN DESA](#)
- [Mr. Srinivas Gurazada, Head, Public Expenditure and Financial Accountability \(PEFA\) program Secretariat, World Bank](#)

*Lead discussant:*

- [Mr. Heiner von Lüpke, Senior Researcher, Department for International Forestry, Thünen-Institute for Forestry](#)

16:15 – 16:30 *Break*

16:30 – 17:45 **Session VIII. Roll-out of the ClimateScanner and the way forward**

The session will provide an overview of the approach to and strategy for the global roll-out of the ClimateScanner. It will address how the assessment framework will be applied, the timeline for its application and its expected results. The session will also reflect on the support needed for the roll-out, including in terms of, inter alia, training, tools and coordination. Participants will consider the way forward for the initiative and how to create synergies and complementarities in existing work to leverage the impact of SAIs' contribution to enhancing climate action.

*Guiding questions*

- How is the Federal Court of Accounts of Brazil planning to support SAIs in the roll-out and application of the ClimateScanner?
- How is your SAI planning to address the strategic considerations related to the application of the ClimateScanner and/or to auditing climate-related issues, including SAI audit planning, professional capacity development, strategic partnerships and audit impact, among others?
- How can SAIs engage with various stakeholders, including national Governments, in the application and communication of the results of the ClimateScanner?
- How can the results produced by the ClimateScanner inform future audit work on climate change as well as national processes related to climate action?
- What are specific recommendations and action points to optimize the roll-out of the ClimateScanner?

*Moderator:* Mr. Mohamed Ibrahim Jaleel, Manager, Performance Audit Department, Auditor General's Office of the Maldives

Opening remarks:

- [Mr. Hussain Niyazy, Auditor General, Auditor General's Office of the Maldives](#)

*Speakers:*

- Mr. Dashiell Costa, Senior Specialist, TCU
- [Mr. Carlos E. Lustosa da Costa, Director - Environmental Audit Department, Technical Supervisor - ClimateScanner initiative, TCU](#)

*Lead statement:*

- Mr. Nikolaos Milionis, Member, European Court of Auditors

Interactive segment with audience.



17:45 – 18:00	<b>Closing</b>
Final remarks and closing. <i>Speakers:</i> <ul style="list-style-type: none"><li>- <a href="#">Mr. Augusto Nardes, Minister, TCU</a></li><li>- <a href="#">Mr. Li Junhua, Under-Secretary-General for Economic and Social Affairs, UN DESA</a></li></ul>	

Note: Simultaneous interpretation (English/French/Spanish/Arabic) will be provided.