

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

Meeting Report

The present document is the report of the meeting “ClimateScanner Global Call: Engaging Supreme Audit Institutions in assessing national climate action”, held from 25 to 26 March 2024 in New York. The meeting was organized by the Division for Public Institutions and Digital Government of the United Nations Department of Economic and Social Affairs (DPIDG/UN DESA) and the Federal Court of Accounts of Brazil (TCU).

For more information on the meeting, please see:
<https://publicadministration.desa.un.org/events/climatescanner-global-call>

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

Contents

- Context and objectives..... 3
- Climate transparency and accountability: A virtuous cycle of policy, action, and review.... 4
- INTOSAI initiatives on climate change and the ClimateScanner initiative 5
- Assessing national climate governance 8
- Assessing climate change mitigation actions: Commitments, strategies, and implementation..... 10
- Assessing climate adaptation actions: Vulnerabilities, planning and implementation..... 12
- Assessing climate finance and resources at the national level..... 13
- Information on national climate action 15
- ClimateScanner rollout and way forward 17
- Annex 1. Agenda 20
- Annex 2. List of participants 28

Context and objectives

The present document is the report of the “ClimateScanner Global Call: Engaging Supreme Audit Institutions in assessing national climate action” meeting, jointly organized by the United Nations Department of Economic and Social Affairs (UN DESA) and the Federal Court of Accounts of Brazil (TCU). The meeting, which gathered approximately 200 participants from Supreme Audit Institutions (SAIs) and stakeholders, was held from 25 to 26 March 2024 at United Nations (UN) Headquarters in New York. The list of participants is included in Annex 2.

The [ClimateScanner](#) is a global initiative led by TCU 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. The initiative aims to conduct assessments at the national level, consolidate data at the global level, and communicate relevant information to stakeholders interested in the topic. It will produce relevant information for planning future SAIs’ audit work on climate change, support the sharing of knowledge and experiences among SAIs, and contribute to strengthening the role of INTOSAI as a relevant global actor on climate change issues.

The development of the methodology and tool started in 2023. TCU coordinated a group of resource experts, including representatives of 18 SAIs (Executive Group), to develop the methodology. A technical workshop (Brasilia, May 22-26, 2023) provided an opportunity to discuss the design of the assessment methodology. The top management of SAIs in the Executive Group validated the outline of the assessment framework in a high-level summit (Foz do Iguaçu, July 17-19, 2023). SAIs involved in the development of the methodology conducted an initial test in August-September 2023. The results of the test and further refinements to the assessment framework were discussed in a second technical workshop (Abu Dhabi, September 25-28, 2023). The global rollout 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.

The meeting aimed to 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. The discussions also aimed to contribute to the rollout of the framework, particularly the integration of this work into SAIs’ annual plans and the undertaking of activities aimed at enhancing SAIs’ capacity to apply the assessment tool at the national level. The meeting will also inform other ongoing initiatives to conduct audits on climate change responses undertaken by INTOSAI and its member SAIs.

The meeting was structured to foster dialogue among participants. Most sessions featured panel discussions with a mix of stakeholders interacting with the audience. They facilitated the sharing of experiences across regions, groups of SAIs, stakeholders, and countries facing similar challenges.

The agenda was organized along the three axes of the ClimateScanner framework (governance, policies, and finance). A keynote session on climate transparency and accountability and a short overview of ongoing INTOSAI initiatives on climate change set the context for the rest of the discussion. The following sessions during the first day provided an overview of the ClimateScanner framework (Session 2) and examined how to assess national climate governance (Session 3) and climate mitigation actions (Session 4). During the second day, the assessment of climate adaptation actions and climate finance were the focus of Sessions 5 and 6 respectively. Session 7 addressed the importance of information and data to assess national climate action. Finally, Session 8 provided an opportunity to discuss the rollout and implementation of the initiative in detail. The agenda of the meeting is included in Annex 1.

The remainder of the report elaborates the issues discussed during the meeting and some of the key messages emerging from the discussions. It is organized around the main building blocks of the agenda as well as practical considerations for the rollout of the ClimateScanner assessment framework. Themes and issues that were mentioned in more than one session are reflected only once to avoid repetition.

Climate transparency and accountability: A virtuous cycle of policy, action, and review

The meeting opened with a keynote session by Ambassador Janine Coye-Felson, Deputy Permanent Representative of Belize to the United Nations. She highlighted that we are in a critical decade for addressing climate change. All actors of society are needed to combat climate change, and resources from various sources must be deployed effectively and in a coordinated manner. Effective climate action requires a whole of society and systems approaches.

The world is off track and we have failed to achieve the goals of the Paris Agreement. Nonetheless, there has been some progress since 2015 – recent projections of global warming are downwards compared to earlier ones; the Loss and Damage Fund was created in 2022. Thirty years have passed since climate change was identified as a threat, and there is a need for urgent action, but many gaps persist – for example, there has been a call for global efforts to facilitate transitions in key sectors such as energy, but no timeframe has been defined. Also, climate change is a transboundary issue, but the global framework depends on nationally determined contributions (NDCs). It is important to address these gaps by encouraging a virtuous cycle between policy, action, and review, building on the framework of the Paris Agreement.

The Paris Agreement is a new generation treaty. It relies on a bottom-up approach to foster maximum participation by countries. It has universal participation, but this is not the only relevant criteria to assess its effectiveness. Its enforcement depends on effective international and national actions, which are regularly evaluated. Common progress is to be assessed periodically. There is an international review process foreseen and an enhanced

transparency framework. A global stocktaking process has been established. Reporting, which is voluntary, is fundamental to reflect progress and gaps on national climate action.

The modalities, procedures, and guidelines (MPGs) for the transparency framework to support national assessments include guiding principles, such as minimum reporting; facilitating improved reporting and transparency over time; promoting transparency, accuracy, completeness, consistency and comparability, and ensuring environmental integrity, among others. A whole list of formats for reporting have been agreed upon and constitute the basis of the enhanced transparency framework. At the end of this year, for example, the finance transparency report and global assessment of financial flows will be issued; there is a report on determination of needs of developing countries; and a global stocktaking report. These reports are based on varied sources of information, but all rely on national reports. The ClimateScanner framework can complement these reporting processes.

National assessments of climate action are fundamental to enhance the transparency and accountability of the Paris Agreement, as there are gaps that the existing transparency guidelines have not bridged. There are various ways in which Supreme Audit Institutions (SAIs) can contribute (e.g., auditing the climate performance of public institutions). In the context of the ClimateScanner initiative, it would be important to consider how it can build upon existing policy cycles of the Paris Agreement and ongoing initiatives to maximize its added value and impact. An important entry point is how it can contribute to narrowing gaps and improve the modalities, procedures, and guidelines (MPGs) for the transparency framework. Another relevant consideration is how to ensure the legitimacy of assessments by enabling full participation and transparency on the assessment process and results. The end of 2024 will be a sobering moment as the stocktaking of the NDCs takes place. The lever for change regarding climate actions rests with Governments, but SAIs have a unique role in helping Governments improve policies. Bold efforts and initiatives by SAIs are welcomed.

INTOSAI initiatives on climate change and the ClimateScanner initiative

There are currently various global initiatives on climate change in INTOSAI, in addition to audits on climate change conducted by SAIs at the national level.

The INTOSAI Working Group on Environmental Auditing (WGEA) has included issues related to climate change (e.g., oceans, resilience, climate finance) in its agenda since 2010. The current WGEA work plan has two main streams of work. One focuses on climate and biodiversity, including the ClimateScanner initiative, IDI's cooperative audit on climate change adaptation actions, and a project on the climate and biodiversity nexus to assess positive synergies and potential trade-offs. Another workstream focuses on the green economy, including projects on sustainability reporting, climate disclosure, and green fiscal policy tools.

The results of the WGEA 2021 Global Survey showed climate change as the main environmental priority topic for SAIs, followed by biodiversity loss. A stocktaking of actions conducted by SAIs on climate change issues showed that they have mainly focused on

climate change mitigation, but there is increasing attention on adaptation. The results of the audits that have been conducted indicate that better and more reliable reporting on climate spending is required, including on taxation, and that the effectiveness of climate action should not cost taxpayers more. The financial risks of climate change need to be considered by Governments and better impact assessments are also needed.

Most of the audits on climate change have focused on specific policy areas and measures, with only a few overarching audits. SAIs from the Global North have conducted most of the performance audits on climate. In this regard, both the ClimateScanner and the Climate Change Adaptation Actions (CCAA) initiatives have the potential to build capacities within the INTOSAI community to further assess climate change issues and engage more SAIs in auditing climate change.

The Climate Change Adaptation Actions (CCAA) global cooperative audit led by the INTOSAI Development Initiative (IDI) aims to enhance the capacity of SAIs, particularly from developing countries, to improve government effectiveness and inclusiveness of climate adaptation action. SAIs are offered support in four thematic areas related to adaptation. There is a strong focus on Small Island Developing States (SIDS). The audits are performance audits as per INTOSAI standards, rely on a whole of government approach, and include a focus on governance, inclusiveness, and effectiveness. Currently, the initiative is being implemented in English and Spanish, and support in Arabic is also planned. A global publication to report the results of the audits is planned to be issued in 2025.

There is complementarity between these two INTOSAI initiatives, which aim to enhance the impact of SAI work on climate issues. The scope of CCAA is more holistic and focuses on adaptation. There is potential for great synergies – for example, applying the ClimateScanner framework could help build a body of knowledge which would be helpful for SAIs in conducting audits related to climate action. Conversely, auditors may use information collected during the CCAA to fill out some components and items of the ClimateScanner tool. It is important to facilitate the exchange of information and data between both initiatives, which would contribute to identify future needs of SAIs in this area.

The ClimateScanner framework has been conceived as a systematic tool to track, assess, and monitor climate action by Governments. Its scope is based on the recognition of the cross-cutting nature of climate change and its linkages with many sectors, which call for economic, social, and environmental considerations. It focuses on Government as the primary actor for national climate action, considering the mandate and role of SAIs in addressing climate change.

The framework is built like a matrix, with three pillars (governance, policies, and finance) and a total of 19 components organized along those pillars. The framework provides objective criteria and identifies the required evidence needed to assess each component in order to ensure the quality of the information provided by SAIs. Guidance will be provided to support auditors in their assessment of the various components (additional information on support is presented in the last section of this report).

Information collected at the national level will be entered into a Web-based application. The platform will have built-in capabilities to process the data and generate results in the form of charts. All interested SAIs will have the opportunity to apply the tool and identify the most relevant areas for them. The objective nature of the framework will allow to assess Government's actions in a country over time. At the country level, a synthesis of the results will be available in the form of a "sun chart".

TCU expects more than 100 SAIs to apply the framework in 2024. Initial results are expected before the end of the year (see the report's section on roll out for further details). Ideally, the resulting information should enable TCU to construct a global picture of climate action along the three pillars of the framework. The goal is not to rank countries, but to identify gaps and opportunities at the global level through the aggregation of results. The information resulting from ClimateScanner will be available to all SAIs as a "global common goods". Some of the results will also be available to the public in a user-friendly format. Finally, results from the tool can provide useful inputs to inform international discussions and processes on climate.

The tool is meant to be a compass and provide inputs to support SAIs' strategy and decision-making processes. Applying the tool can benefit audit work downstream. For example, TCU mentioned that information gathered during the pilot phase of the ClimateScanner had resulted in reduced time for planning specific audits on related topics. The Climate Scanner is also meant to help SAIs enhance their institutional and individual capacities on climate-related audits. Information that SAIs already possess can be used to fill out the ClimateScanner. Similarly, it is useful for SAIs that have not worked on climate change yet to get familiarized with the topic.

Participants highlighted the value of the framework and of having a common platform to enter climate-related information in a systematic way. Moreover, SAIs will benefit from having access to information provided by other SAIs. Participants inquired about the ownership, management and maintenance of the Web-based platform, and the use of the information that will be entered by SAIs. Another question referred to the access to the information stored in the platform (from the public to governments to SAIs), as this would have implications for the nature of the data that SAIs will be able to feed into the platform, given their different mandates in this regard.

The Climate Scanner team underlined that the tool is meant to encourage transparency of national climate action and benefit the whole society. They noted that SAIs will be able to choose what information they provide and what information can be made available, with different levels of access to information in the platform. TCU has developed and is currently managing the Web application but will consider management options for the future. TCU will be looking for guidance from the executive group of the ClimateScanner initiative in this regard.

Participants also asked whether the application of the tool would involve stakeholders, including in the process of reviewing the data. The technical team indicated that they engaged with experts in the development of the methodology and the discussion of the

results of the pilot conducted in Brazil. TCU shared the results of the pilot with the Ministry of the Environment, which allowed for the identification of data gaps and generated a constructive discussion on new indicators that the Government could monitor.

Assessing national climate governance

This session highlighted the importance of climate governance for effective climate action. National climate governance is aimed at steering social systems towards preventing, mitigating or adapting to climate change risks. Institutional arrangements are critical in this regard. Climate governance structures and institutions are emerging, with the developing world getting stronger in terms of institutional responses. The ClimateScanner framework can help identify strengths and challenges related to climate governance and inform SAIs' future work on climate change.

The ClimateScanner framework includes 10 components aimed at assessing national climate governance under four broader categories of institutionalization, strategy, coordination, and accountability. These components aim to capture the existence of institutional mechanisms but also to some extent their actual performance. For example, while the existence of a national climate law is important to establish the rules of the game for climate action, its mere existence is insufficient. It also requires the definition of mandates and responsibilities, accountability mechanisms and the political will to enforce the law in practice.

Moreover, climate governance changes over time and these changes may contribute to either strengthening or undermining the effectiveness of institutional arrangements. For example, the amendment to the German national climate law in 2021 made it more ambitious, aiming to reach climate neutrality by 2045 instead of 2050, but the proposal to abolish sectoral targets has compromised the definition of sectoral responsibilities and mainstreaming of climate responsibilities across sectors. Thailand has integrated climate change mitigation and adaptation into sectoral policies and plans to meet long-term goals, but there is no legislative framework to support such goals. However, the country has taken a significant step by launching a public hearing on the draft of the country's first climate legislation (Climate Change Act).

Risk assessment and management is central for informing national climate policymaking and needs to be integrated with planning instruments. Common limitations found in the literature include challenges to handle the complexity and cascading character of climate risks; data and methodology gaps; the use of conventional risk assessment methodologies instead of innovative approaches, and limited involvement of stakeholders.

Climate change is a multidimensional problem that requires coordination across sectors and levels of government. Most countries have some horizontal coordination body, but evidence of their effectiveness is more difficult to find. Potential indicators that SAIs could consider include the existence of cross-sectoral budgets and indicators as well as standard operation procedures in place for follow-up across sectors. It is important to consider other forms of achieving coordination. For example, Denmark's 2008 adaptation strategy relies on learning and knowledge management to foster coordination, combined with a formal body for

research coordination. Overall, there is little evidence of vertical coordination across levels of government on climate change.

Common climate governance challenges identified by SAIs refer to coordination across entities. In Mexico, given the cross-cutting nature of energy policy, the SAI has highlighted the need to strengthen coordination and set an information system led by various entities to assess progress. Moreover, weaknesses in the normative framework as well as the definition of responsibilities of the different entities involved have also been identified as challenges.

SAI Thailand has identified the lack of coordination and communication among responsible entities as a significant challenge. Although the national institutional structure to address climate change has clearly defined responsibilities, there are still bureaucratic silos. Regarding horizontal coordination, the climate focal point does not have the authority to command other entities to implement climate change policies, as each entity has its jurisdiction, plan, and budget. In terms of vertical coordination, local governments have the authority to implement environmental regulation but lack the necessary technical knowledge.

Inclusiveness is a critical dimension, as climate change aggravates existing vulnerabilities. Pre-existing inequalities in governance systems must be considered. It is critical to include vulnerable groups in climate decision-making and to have equitable policies and institutional arrangements in place (e.g., just transitions). A focus on inclusiveness is gaining momentum through the action of climate justice movements, but ensuring effective inclusiveness in practice is still challenging.

Climate change litigation has great potential to enhance climate accountability and inclusiveness. Cases related to human rights are particularly relevant. There are significant asymmetries in national legal frameworks and enforceability problems in many countries. While some cases lead to successful judicial decisions, their enforcement may also be difficult.

Ambition and enforceability are two key issues in climate change legislation. Successful cases related to climate change ambition include a seminal case in the Netherlands in 2019, where plaintiffs demanded the Government because the ambition of climate mitigation targets did not take into consideration the available scientific knowledge and government capacity. There are examples in the Global South related to other aspects. For example, a 2020 case in Brazil called on the Government to reinstate a financial mechanism to get contributions from different sources into a fund to support climate projects as established by law.

Climate litigation is available to anyone and provides a voice to many stakeholders, including those in vulnerable situations, to promote climate accountability. Cases can help push for further enforcement of climate legislation and policies but are also a way to provide data and information that enables actions by other accountability actors. The forthcoming advisory opinion of the International Court of Justice (ICJ) on the obligations of States with

respect to climate change could soon shift the scenario of climate litigation by clarifying the legal obligations of governments.

The ClimateScanner framework incorporates one dimension related to climate litigation, which focuses on the preparedness of the judiciary to rule on climate change cases. The existence of judicial capacity and adequate skills in the judiciary (e.g., environmental courts) are critical elements to enable climate litigation.

SAIs can make a difference in enhancing the climate institutional framework and close implementation gaps. SAIs have identified opportunities for improvement through its work on climate change. The importance of considering the country context and different institutional frameworks when assessing climate change was highlighted.

Moreover, the ClimateScanner framework can help SAIs engage with Governments on climate governance. For example, SAI Thailand presented the framework to the newly established Department of Climate Change and Environment (DCCE) in the Ministry of Natural Resources and Environment. The DCCE noted that ClimateScanner has been a catalyst for urging the Thai government to act on climate change. Moreover, the DCCE expressed its interest in cooperating with the SAI by providing data and information related to government actions under the UNFCCC regime.

Assessing climate change mitigation actions: Commitments, strategies, and implementation

Climate change mitigation strategies and policies vary across country contexts. Even similar mitigation targets (e.g., net zero targets) can be achieved through very different strategies, and one challenge lies in defining how those targets will be achieved in conditions of uncertainty. Climate mitigation policy is also a dynamic and iterative process that involves multiple stakeholders. The case of the UK illustrates how climate change mitigation policy has ultimately been the result of a productive back and forth between the Climate Change Commission, the UK Government, the engagement of citizens and the Courts. This iteration has resulted in increasing levels of specificity in climate policy as well as higher levels of transparency.

Countries have taken mitigation measures in many sectors, including energy production and energy efficiency, transportation, agriculture, forestry, coastal management, air pollution, and others. Climate change mitigation also requires integrated policies that consider interdependencies among sectors, institutional collaboration, stakeholder engagement, and long-term development strategies.

At a society-wide level, the topic of circular economy has been gaining traction in recent years, both at the international and national levels. Typical activities include the development of circular economy strategies, associated legal frameworks and regulation, and work on reporting in relation to climate change mitigation. Equity considerations are also increasingly featured in discussions on “just transitions”, for instance when discussing transitions away from fossil fuels.

Experts highlighted that audits by SAIs may be a game changer when other forms of climate policy evaluation at the national level fail or are not robust. They can provide independent assessments and engage with other oversight institutions (e.g., legislatures) and stakeholders to help advance climate action at the national level.

In general, a key objective of SAIs working on climate mitigation issues has been to assess whether climate objectives as stated in public policy documents are achievable, on track to being achieved based on current policies and implementation, or in need of course corrections. This can include broad goals such as achieving carbon neutrality by a set date; targets such as reducing greenhouse gas emissions; reducing energy intensity of the economy over time or increasing the share of renewable energy by a certain proportion by a given date; and narrower sectoral objectives. In cases where policy objectives are found unlikely to be reached, SAIs' work can help to reveal underlying implementation issues, identify their root causes, and recommend corrective measures. A key concern in this regard is to verify that policy ambition is matched by available funding for supporting climate-related activities.

Audits and evaluations done by SAIs can help identify policy dilemmas, which may not have been clear when policies were first adopted. For instance, recent work by the European Court of Accounts (ECA) identified the rollout of offshore renewable energy as creating conflicts of use, particularly with fisheries. It also concluded that potential significant impacts on marine life had not been sufficiently analyzed. Another SAI mentioned that efforts to increase renewable energy production can conflict with natural protection objectives, including related to farmland, ocean, and forests. It is important for SAIs to consider the contrasting scenarios to characterize and identify climate risks that have become a feature of climate policymaking, and their impact on the assessments and evaluations of climate policy changes.

In other cases, policy objectives themselves may conflict with one another. An example from Europe is the farm to fork strategy, which is not yet translated into binding legislation, but may create problems of alignment between the Common Agricultural Policy and the European Green New Deal. Such policy conflicts can be inherently related to political difficulties linked with public acceptance of climate action. For auditors, it is therefore critical to consider the analysis of policy coherence to identify mutually reinforcing or conflicting objectives.

SAIs have identified significant challenges related to climate data and monitoring. In its audits, the ECA has consistently identified shortcomings in terms of monitoring systems, due to missing data or lack of data reliability. Deficiencies in monitoring systems were also a key observation made by the National Audit Office of Lithuania in its audits of urban air quality. The audit report revealed significant gaps in the coverage and precision of infrastructure for air quality monitoring. These examples reflect a more general challenge, which is how to use data effectively for decision-making. In the area of climate change, audit technology is very important to support SAIs' work and yet quite different from other audit areas. For example, data required for climate mitigation audits relies on GIS systems, satellite images, and other

advanced technological inputs. SAIs need to enhance their technological infrastructure and capacity as well as the skills needed to effectively leverage such technologies.

The ClimateScanner framework offers the potential of helping understand how broad climate mitigation objectives and targets can be achieved by breaking the topic down into various dimensions and sectors. ClimateScanner, as a joint effort of SAIs, could become a useful global benchmark tool, and if enough SAIs joined the initiative, it would enhance SAIs' capacity to understand how climate change issues are evolving and trending globally.

Assessing climate adaptation actions: Vulnerabilities, planning and implementation

Countries have made significant progress in the development of National Adaptation Plans (NAP). Climate change adaptation should be at the heart of long-term national planning processes. Enabling factors for doing so include leadership, financing, and data. Budgeting and financing are critical challenges. Financing adaptation planning and implementation will require funding from multiple sources, but it is challenging to get a comprehensive overview of the total financing flows spent on adaptation under NAP processes.

Monitoring, evaluation, and learning are critical to enhance national adaptation efforts and plans. Countries report on their adaptation efforts at the international and national levels, identifying their commitments, needs, priorities and implementation gaps. They use progress reporting for various purposes, including to provide updates on the status of NAP activities, assess the effectiveness of NAP processes, and track how climate change adaptation is being integrated into development planning and budgeting.

There are challenges related to NAP monitoring and reporting. Making information and data on NAPs accessible and embedding monitoring and evaluation in learning throughout the NAP processes are significant in this regard. Monitoring and reporting on NAP progress is an area where SAIs can add value. SAI can provide independent monitoring, evaluation and learning feedback on the implementation of adaptation commitments, supporting routine monitoring and evaluation systems, and assessing the effectiveness of NAPs. SAIs can also identify gaps in monitoring and evaluation processes and support the identification of successes and challenges in NAP implementation. Moreover, SAIs can provide inputs from monitoring and reporting on NAP processes to inform national and international reporting requirements. Finally, they can also help define what progress and success look like based on a country's specific needs and resources.

SAIs shared their experience in assessing climate change adaptation actions and processes in different regions. SAI Kenya is currently undertaking an audit of the implementation of the National Adaptation Plan (2015-2030) and has been actively involved in the development of the ClimateScanner, including piloting of the tool. In Costa Rica, the SAI has undertaken audits on adaptation planning, resilience in public infrastructure, and energy transition. EUROSAI members have undertaken audits related to transparency of climate financing, and effectiveness of adaptation actions in the agricultural and the energy sector, among others.

SAIs have identified common challenges in the planning and implementation of adaptation actions. The importance of sound long-term planning processes for adaptation and the stronger integration between NAPs and national planning processes across sectors and levels of government was highlighted.

Limited coordination of adaptation actions across entities and with stakeholders, including the lack of coordination structures between national and subnational implementing entities (e.g., Kenya) is another common finding. SAI Costa Rica has issued audit recommendations to strengthen the governance of climate change adaptation, including the development of guidance for a multi-sectoral approach to address climate risks in infrastructure, which informed the development of the methodology for the evaluation of climate risks in public infrastructure in the country (MERICI).

Adequate funds for adaptation actions, even if estimated, are often not mobilized nor allocated for implementation. SAI Costa Rica, for example, has recommended the development of a climate fiscal framework to identify financing needs and sources of financing for climate change adaptation in the medium and long terms.

The lack of effective monitoring systems to track progress on actions both at national and subnational level is another common challenge (e.g., no progress report has been issued on Kenya's NAP since 2015). Reliable data and information on climate finance and adaptation actions is limited. In Costa Rica, efforts have been focusing on generating quality information about public spending on adaptation. The lack of systematized information and data related to adaptation indicators represents a challenge for SAIs in conducting their audit work.

SAIs highlighted the value of the ClimateScanner framework for quickly identifying the areas where their governments are performing well and those that present challenges. This information can be used by SAIs to effectively focus their audit efforts on climate action by prioritizing areas of observed weaknesses. This analysis can also inform the development of national adaptation plans.

SAIs should also be aware of some of the potential challenges related to the application of the ClimateScanner tool. For example, it would require customization to assess climate action at the subnational level or to consider both national and subnational levels of government. Also, many countries do not frequently update the information required to conduct the assessment, and the information is dispersed across multiple entities. Moreover, the multi-sectoral nature of climate action presents challenges to accessing relevant data. ClimateScanner addresses this challenge by focusing on the sector/s most vulnerable to the impacts of climate change in each country. SAIs also face challenges related to their mandates, human resources, capacities and the legal framework relevant to climate change in their respective countries.

Assessing climate finance and resources at the national level

This session considered various dimensions of climate finance from the perspective of various stakeholders. The discussion provided relevant insights on various aspects of climate finance that are relevant to the application of the ClimateScanner framework.

In all countries, there is a need for sound tracking systems that follow financial flows from various sources (domestic public, domestic private, international public, and international private). Ideally, financing needs should also be identified and monitored. The role of SAIs must be understood within this broad ecosystem. From work done under INTOSAI in past years, lack of data is perhaps the most important challenge faced by SAIs when working on climate finance. The climate finance pillar was the most difficult to complete in the pilot of the ClimateScanner framework, for example, in Brazil.

To increase transparency and allow for better planning, several key elements are needed. First, having clear methodologies. This includes sound definitions, taxonomies (for instance, to identify “green activities” or funds that contribute to climate change mitigation or adaptation). Several international methodologies exist, but none is universally adopted, and all have advantages and drawbacks. In this respect, it was mentioned that the ClimateScanner would be useful for identifying what methodologies, taxonomies and systems countries have put in place, including in terms of definitions.

Second, it is important to have monitoring systems to track and monitor resources and resource needs (e.g., the Dominican Republic developed a tracking system in six months; in India, the province of Odisha initiated the Climate Budget Coding Analysis called Climate Change Innovation Programme (CCIP) in 2018, as a tool for monitoring and tracking climate-related expenditures). It is important to track not only positive but also negative spending. However, after identifying where information exists, it is still a challenge to aggregate it into a coherent picture and to publish it. Relevant information is produced by many public and private entities. In the public sector, information about climate finance flows can be published in periodic reports; embedded in financial management information systems (e.g., Mexico); or be available through dedicated monitoring systems (e.g., Colombia). The roles of different public entities in monitoring and collecting information must be clearly defined, which can be enabled by the legal framework. Capacity building for monitoring climate finance and engagement with various stakeholders is also critical.

Third, it is important to identify financing gaps disaggregated by mitigation, adaptation and the economic impact of loss and damage (e.g., resources needed to achieve the goals set in nationally determined contributions) and to develop matching investment plans, considering all sources of finance and both conditional and unconditional support. Assessing financing needs is notoriously difficult to do. Climate finance tracking constantly evolves. One robust conclusion across countries in Latin America is that international concessional finance, even if scaled up by a factor 2 or 3, will remain an order of magnitude smaller than needs. Adaptation finance may be easier to track than finance going towards mitigation, because adaptation activities usually do not generate revenue streams and are therefore largely financed from public resources.

Recently, ministries of economy / finance and ministries of planning have become increasingly involved in tracking and monitoring climate finance. This reflects a shift from monitoring dedicated flows funding “environmental” activities to thinking about how to redirect financial flows toward climate-compatible activities on a macroeconomic scale.

Ministries of finance are particularly interested in taxonomies, understanding carbon pricing, and the sharing of experiences across countries.

It is difficult to answer simple questions such as how “good” mitigation or adaptation policies are. Many risk assessment standards are being developed, which could benefit from some degree of harmonization. Misalignment of public investment across activities and with climate objectives is common. SAIs’ oversight role across the public sector allows the identification of misalignment problems. Risks inherent in carbon markets are not always well measured. Greenwashing is an issue with private investment. Risks associated with overcommitment of governments in “de-risking” private investment can have negative impacts on the fiscal space of countries. Subsidies and tax expenditures create the usual challenge for SAIs, as they may not appear on national budgets. Even more fundamentally, factors other than public policies also influence outcomes in terms of climate change mitigation. This includes market signals (for instance, energy prices or profitability), which have a strong influence on the actions of economic actors, separately from policies that seek to influence them.

The ClimateScanner framework includes considerations about subsidies and the carbon intensive component of public budgets. It also considers international climate finance from both the perspective of recipient and provider countries. Lastly, it opens a window on the tracking of private climate finance flows, even though these may not fall under the mandate of SAIs.

Information on national climate action

Challenges in access to data and information, as well as the availability and quality of information were highlighted in several sessions during the meeting. This session provided an opportunity to reflect on some of the challenges found by SAIs and on possible sources of data that can inform SAIs’ assessments using the ClimateScanner tool.

SAIs shared the challenges and observations found related to climate data and information. SAI India highlighted the importance of ensuring the integrity of data for auditing climate change, as the manipulation of climate data can introduce biases. The lack of standardized methodologies and reporting frameworks, with countries using different approaches to measuring and reporting on their emissions, makes it challenging to compare and aggregate data globally. Issues of data quality and reliability pose a persistent challenge. Inaccurate or incomplete data can undermine the integrity of processes, leading to misguided policy decisions and ineffective climate action.

These challenges are compounded in countries in the Global South and in specific contexts such as Small Island Developing States (SIDS). SAI Jamaica has found significant challenges in terms of access to data, data quality and consistency, and resource constraints that undermine climate data and information systems. The fact that the policies and data related to climate action are decentralized across multiple entities (and in some countries, across levels of government) makes it more difficult for SAIs to track information and data and ensure their consistency, and makes information gathering time consuming.

In addition to challenges related to the availability and quality of information provided by Governments, SAIs in the Caribbean and other countries are faced with capacity constraints that affect the efficiency of their work. For instance, the staff may only have basic knowledge of climate and environmental issues, which has limited SAIs' capability to analyze data on existing projects. The lack of capacity to determine the quality of information is another limitation.

Challenges related to the availability and quality of climate data and information are a symptom of existing weaknesses in monitoring and reporting systems at the national level as well as broader governance issues. For example, some countries may lack the political will to transparently report their emissions data due to concerns about economic competitiveness or national security. Better indicators are needed at the national level to monitor and produce relevant data on mitigation. In the area of adaptation, better information is available when existing national adaptation plans are integrated into monitoring and evaluation systems. Data tools not specific to climate change but developed for other sectors can also be helpful.

SAIs are responding to these challenges in different ways. SAI Jamaica, for example, is using both internal and external sources of information, such as focus group discussions. The SAI convenes two focus groups in the examination stage, one for stakeholders and another for citizens, to get insights from those directly affected by climate change issues. In the context of climate change adaptation audits, communicating with other SAIs and sharing information is important. SAIs can also use existing information sources such as reports published by climate change bodies to improve their work.

SAIs are also leveraging data tools to address some of the data challenges. For example, SAI India relies on diverse tools for assessing climate action, including remote sensing, natural resource accounts inter-temporal analysis, artificial intelligence and data analytics, and statistical tools like water and air quality Indexes and Ministry-determined Service Level Benchmarks. SAI India's data analysis efforts are led by the SAI's Centre for Data Management and Analytics, which spearheads analysis, R&D, and supports field offices on future data trends through capacity building.

Climate change is an interdisciplinary field, which involves multiple stakeholders across a vast institutional landscape. Therefore, multiple sources of climate data and information are relevant for SAIs in their assessments and audits on climate change.

One critical source is the information provided by national statistical systems and statistical offices. The UN Statistical Commission (UNSC) has recognized the importance of strengthening information to monitor and report on climate change since 2016. It has also requested countries to increase the collaboration between the national statistical office (NSO) and national authorities responsible for reporting climate change-related information to the UNFCCC. NSOs can support extending the national statistical system to include climate change statistics, and applying criteria and standards for the compilation, validation, and dissemination of official climate statistics.

A global set of climate change statistics and indicators guides countries to develop their own national sets. The indicators are linked to the reporting requirements of the Paris Agreement, with more data deficiencies found in relation to adaptation. About 18 indicators in the global set use the System of Environmental Economic Accounting (SEEA) as the underlying methodology. As of 2023, 90 countries are compiling SEEA accounts. SEEA accounts can inform climate change policies in various ways, including informing mitigation and adaptation strategies; complementing UNFCCC inventories; providing a comprehensive overview of how much carbon is stored by ecosystem type, and assessing climate change impacts on economic activities and households, among others.

Non-official sources of information and data are also critical to inform SAIs' work. For example, PEFA Climate provides a standard methodology for assessing how well public financial management (PFM) systems can support the implementation of climate change policies. The assessment, undertaken at the request of governments, is linked to country priorities and requires a mix of both PFM and climate expertise. The framework has been piloted in 20 countries. It includes 14 indicators related to climate throughout the PFM cycle from budget formulation (e.g., budget alignment with climate change strategies), to implementation (e.g., climate responsive procurement) to evaluation (e.g., climate performance evaluation). The findings are summarized in a PEFA Climate assessment report. These assessments can be a source of information for SAIs; conversely, SAIs can also provide relevant information to assess some of the PEFA climate indicators.

TCU's technical team noted that the ClimateScanner would allow SAIs to build on existing data to conduct the assessment but also to bring in and make available new data on climate. SAIs have the mandate to request information from the Government and can make it available to the public for enhanced transparency on climate action. Moreover, they can make recommendations for Governments to enhance climate data and information systems. The team has been mapping available sources of information, both official and produced by other stakeholders such as those featured in the session. A Moodle platform will be available for audit teams to access the information. Audit teams will also receive training on climate data and information.

ClimateScanner rollout and way forward

TCU's technical team coordinating the ClimateScanner provided detailed information on the rollout of the initiative. This was followed by a dialogue with participants, which focused on practical aspects of the implementation of the assessments.

The Global Call meeting was the first step in the rollout of the ClimateScanner initiative. Extensive work is planned in the coming months, with a view to presenting the initial results of the assessments in November 2024 at COP29 of UNFCCC. The importance of having an important uptake by SAIs in applying the tool was emphasized.

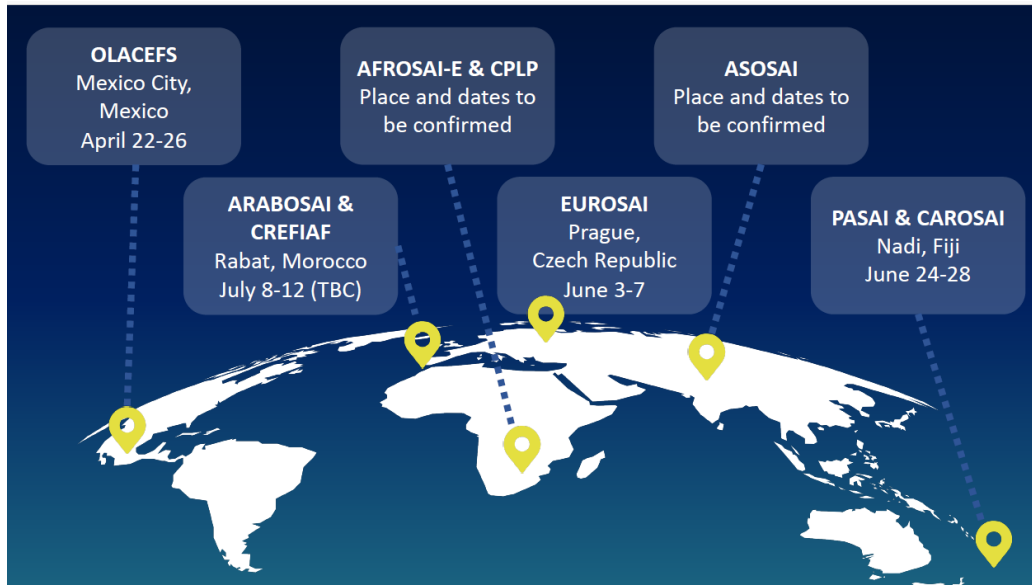


The implementation phase includes three main components. First, the documentation material. In addition to the current version of the framework, which was distributed during the meeting, a handbook with detailed guidance for SAIs on how to fill out the information for all the dimensions of the assessment framework will also be available. A Web application user guide will help SAIs use the Web-based platform. The three documents will be translated into Arabic, French, and Spanish. In addition, training materials provided by IDI on climate change auditing will be made available online.

Second, training workshops. A series of regional training workshops will be organized between the end of April and August to train auditors to use and apply the framework. The calendar of workshops is indicated below. The workshops will span one week and include practical, hands-on sessions where auditors can familiarize themselves with the tool. The workshops will be facilitated by auditors from SAIs that are part of the executive group of the initiative. TCU will be able to fund at least one representative of each SAI participating in the workshops.

Third, a Moodle platform will be available for participating SAIs and will serve as a forum for exchanges and support on the implementation of the tool.

As immediate next steps, TCU will send to all heads of SAIs a letter to invite them to join the initiative. TCU will ask SAIs that would like to participate in the initiative to designate technical representatives who will take the training, conduct the assessment in their country, and fill out the resulting information on the Web platform. TCU indicated that SAIs participating in this exercise should tentatively expect a commitment of three months of work for two people, which might vary depending on the work previously done by SAIs on this subject matter as well as the experience of the auditors. In addition, the TCU team asked all SAIs to consider including the application of the ClimateScanner in their annual plans.



The discussion emphasized that the ClimateScanner is a promising tool, which provides a standardized methodology to assess national climate action. The tailored support that will be offered to SAIs was appreciated.

It was clarified that the main purpose of the tool is not to publish or compare country rankings, but rather to provide SAIs with a way to identify important priorities in their national contexts. While building a global picture is an important objective, national data will be published subject to the agreement of participating countries, and options will be available in the Web-app in this regard. There were questions on the comparability of data across countries, given the differences in mandates and stages of development of SAIs.

There were also questions about the languages that could be used to fill out information in the platform. It was mentioned that, in many cases, the documentation on which the assessment will be based is not available in English. The technical team clarified that while the main information should be in English, additional information could be provided in the SAI's working language.

The repeated use of the framework, and the frequency at which SAIs would be expected to conduct the assessment was discussed. The technical team noted that the ClimateScanner is inherently built to allow for periodical assessments, but it will be for each SAI to decide whether and when to conduct other assessments after the first one. It was also mentioned that the framework could be adapted for application in other sectors.

Annex 1. Agenda

Time	Day 1 – Monday, 25 March 2024
10:00 – 10:30	Opening session
<p>Welcome and opening remarks.</p> <p><i>Speakers:</i></p> <ul style="list-style-type: none"> - H.E. Mr. Sérgio França Danese, Permanent Representative of Brazil to the United Nations - Mr. Navid Hanif, Assistant Secretary-General for Economic Development, UN DESA - Mr. Ronald Roedl, Director General, Austrian Court of Audit; Representative of the Secretary General of the International Organization of Supreme Audit Institutions (INTOSAI) - Mr. Bruno Dantas, President, TCU; Chair, INTOSAI 	
10:30 – 11:00	Keynote session
<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"> - H. E. Mrs. Janine Coye-Felson, Deputy Permanent Representative of Belize to the United Nations 	
11:00 – 11:15	<i>Break</i>
11:15 – 12:00	Session I. Current INTOSAI initiatives on climate change
<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 SAls 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"> - Ms. Vivi Niemenmaa, National Audit Office of Finland; Secretary General, INTOSAI Working Group on Environmental Auditing (WGEA) - Ms. Archana Shirsat, Deputy Director General, INTOSAI Development Initiative - Mr. Vital do Rêgo, Vice-President, TCU - Mr. Hugo Chudyson Araujo Freire, Chief Auditor, TCU 	

12:00 – 13:00	Session II. ClimateScanner: Understanding the framework and its application
<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"> • What are the objectives of the ClimateScanner and its expected added value? • How has the ClimateScanner framework been developed and validated? How will the framework and web-based tool work? • 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? • 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? <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"> - Mr. Carlos E. Lustosa da Costa, Director - Environmental Audit Department, Technical Supervisor - ClimateScanner initiative, TCU - Mr. Dashiell Costa, Senior Specialist, TCU <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	Session III. Assessing national climate governance
<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	Session V. Assessing climate adaptation actions: Vulnerabilities, planning and implementation

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>
---------------	--------------------

15:00 – 16:15	Session VII. Information on national climate action
---------------	--

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. Ilaria 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

Closing

Final remarks and closing.

Speakers:

- Mr. Augusto Nardes, Minister, TCU
- Mr. Li Junhua, Under-Secretary-General for Economic and Social Affairs, UN DESA

Annex 2. List of participants

Salutation	First name	Last name	Organization	Country
Mr.	Aminullah	Younasi	Supreme Audit Office of Afghanistan	Afghanistan
Mr.	Mohammad Mohsen	Hashemi	Supreme Audit Office of Afghanistan	Afghanistan
Mr.	Abdull Wahid	Hashemi	Supreme Audit Office of Afghanistan	Afghanistan
Mr.	Carles	Sansa Torm	Tribunal de Comptes del Principat d'Andorra	Andorra
Ms.	Barbara	Gaspar Cheleiro	Tribunal de Comptes del Principat d'Andorra	Andorra
Ms.	Yolanda	Pastó Pelegrí	Tribunal de Comptes del Principat d'Andorra	Andorra
Ms.	Nuria	Lopez Selles	Tribunal de Comptes del Principat d'Andorra	Andorra
Mr.	Sebastião Domingos	Gunza	Tribunal de Contas Angola	Angola
Mr.	Sebastião Jorge Diogo	Bessa	Tribunal de Contas Angola	Angola
Mr.	Carlos Luís Miguel	António	Tribunal de Contas Angola	Angola
Ms.	Irene Rufina Ramos	Bandua	Tribunal de Contas Angola	Angola
Ms.	Teresa Câmia H Domingos	Wahiana	Tribunal de Contas Angola	Angola
Ms.	Emanuela Zenaide Dos Santos	Narciso	Tribunal de Contas Angola	Angola
Mr.	Octavio Paulo	Capitão	Tribunal de Contas Angola	Angola
Mr.	Milcon Lourenço	Ngunza	Tribunal de Contas Angola	Angola

Ms.	Denise	Francis Ferris	Office of the Director of Audit	Antigua and Barbuda
Mr.	Dean	Evanson	Office of the Director of Audit	Antigua and Barbuda
Mr.	Ronald	Roedl	INTOSAI General Secretariat	Austria
Ms.	Fargana	Aliyeva	The Chamber of Accounts of the Republic of Azerbaijan	Azerbaijan
Mr.	Vugar	Gulmammadov	The Chamber of Accounts of the Republic of Azerbaijan	Azerbaijan
Mr.	Sanan	Aghakishiyev	The Chamber of Accounts of the Republic of Azerbaijan	Azerbaijan
Mr.	Md	Nurul Islam	Office of the Comptroller and Auditor General of Bangladesh	Bangladesh
Mr.	Mohammed Kabir	Hossain	Office of the Comptroller and Auditor General of Bangladesh	Bangladesh
Ms.	Dorothy	Bradley	Office of the Auditor General	Belize
Ms.	Janine	Coye-Felson	Deputy Permanent Representative of Belize to the United Nations; Enterprise fellow, Melbourne Climate Futures, The University of Melbourne	Belize
Ms.	Keneilwe	Senyarelo	The Office of the Auditor General of Botswana	Botswana
Mr.	Moithuti	Goaletsa	The Office of the Auditor General of Botswana	Botswana
Ms.	Fellah Sandra	Letsweletse	The Office of the Auditor General of Botswana	Botswana
Mr.	Bruno	Dantas Nascimento	Federal Court of Accounts	Brazil
Mr.	Vital	do Rêgo Filho	Federal Court of Accounts	Brazil
Mr.	João Augusto	Ribeiro Nardes	Federal Court of Accounts	Brazil

Ms.	Ana Paula	Sampaio Silva Pereira	Federal Court of Accounts	Brazil
Mr.	Carlos Eduardo	Lustosa da Costa	Federal Court of Accounts	Brazil
Mr.	Dashiell	Velasque da Costa	Federal Court of Accounts	Brazil
Mr.	Felipe Alexandre	Gomes Sequeiros	Federal Court of Accounts	Brazil
Mr.	Maurício	de Albuquerque Wanderley	Federal Court of Accounts	Brazil
Mr.	Hugo Chudyson	Araujo Freire	Federal Court of Accounts	Brazil
Ms.	Rubia	Marchetti Trevizani Almeida	Federal Court of Accounts	Brazil
Mr.	Simone	Bambini dos Santos	Federal Court of Accounts	Brazil
Ms.	Vanessa	Lopes de Lima	Federal Court of Accounts	Brazil
Mr.	Luiz Augusto	Fraga Navarro de Britto	Brazilian Development Bank	Brazil
Mr.	Victor	Pina Dias	Brazilian Development Bank	Brazil
Mr.	Ronald	da Silva Balbe	CGU	Brazil
Ms.	Maira Luisa	Milani de Lima	CGU	Brazil
Ms.	Maria Antonia	Tigre	Global Climate Change Litigation, Sabin Center for Climate Change Law	Brazil
Mr.	Dimitar	Glavchev	Bulgarian National Audit Office	Bulgaria
Ms.	Vera	Gikova - Marincheva	Bulgarian National Audit Office	Bulgaria
Ms.	Denitsa	Bozheva	Bulgarian National Audit Office	Bulgaria

Ms.	Rossena	Gadjeva	Bulgarian National Audit Office	Bulgaria
Ms.	Nadezhda	Nikolova	Bulgarian National Audit Office	Bulgaria
Mr.	João	Silva	Supreme Audit Institution of Cabo Verde	Cabo Verde
Mr.	Luis	Veiga	Supreme Audit Institution of Cabo Verde	Cabo Verde
Ms.	Claire	Schouten	International Budget Partnership	Canada
Ms.	Xian	Zhang	National Audit Office of China	China
Mr.	Lin	Wang	National Audit Office of China	China
Mr.	Shuwei	Yin	National Audit Office of China	China
Mr.	Carlos Mario	Zuluaga Pardo	Contraloría General de la República de Colombia	Colombia
Mr.	Jimmy	Munganga	Cour des Comptes de la République Démocratique du Congo	Congo, Democratic Republic of the
Mr.	Christian	Mudina Leboyer	Cour des Comptes de la République Démocratique du Congo	Congo, Democratic Republic of the
Mr.	Guy	Tshipata	Cour des Comptes de la République Démocratique du Congo	Congo, Democratic Republic of the
Mr.	Aaron	Munganga	Cour des Comptes de la République Démocratique du Congo	Congo, Democratic Republic of the
Mr.	Munganga	Ngwaka	Cour Des Comptes	Congo, Democratic Republic of the
Mr.	Mudina	Leboyer	Cour Des Comptes	Congo, Democratic Republic of the
Mr.	Aaron	Munganga	Cour Des Comptes	Congo, Democratic Republic of the
Ms.	Marta	Acosta Zúñiga	Office of the General Comptroller of Costa Rica	Costa Rica

Mr.	Kanvaly	Diomande	Cour Des Comptes De Cote D'ivoire	Côte d'Ivoire
Ms.	Abibatou	Boare Nee Diop	Cour Des Comptes De Cote D'ivoire	Côte d'Ivoire
Mr.	Konan Clement	Kra	Cour Des Comptes De Cote D'ivoire	Côte d'Ivoire
Mr.	Ivan	Klešić	The State Audit Office	Croatia
Ms.	Anita	Materljan	The State Audit Office	Croatia
Ms.	Lidija Pavica	Pernar	The State Audit Office	Croatia
Ms.	Josipa	Maraković	State Audit Office	Croatia
Ms.	Birgitte	Hansen	Rigsrevisionen	Denmark
Mr.	Xavier Mauricio	Torres Maldonado	Comptroller General of the State	Ecuador
Mr.	Juan Sebastián	Arias Guamán	Comptroller General of the State	Ecuador
Ms.	Sahar	Roshdy	Accountability State Authority (ASA)	Egypt
Mr.	Gherezgiher	Chirum	Office of the Auditor General	Eritrea
Mr.	Sairusi Nasalo	Dukuno	Office of the Auditor-General of Fiji	Fiji
Mr.	Esala Tute	Niubalavu	Office of the Auditor General of Fiji	Fiji
Ms.	Vivi	Niemenmaa	National Audit Office of Finland / INTOSAI WGEA	Finland
Mr.	Franck	Bessette	Cour des Comptes	France
Mr.	Modou	Ceesay	National Audit Office	Gambia

Mr.	Heiner	von Lüpke	Thünen Institute of Forestry	Germany
Mr.	Richard	Pappoe	AFROSAI-E	Ghana
Mr.	Nikolaos	Milionis	European Court of Auditors	Greece
Mr.	Wilberto Julian	Rojas	Contraloria General de Cuentas Guatemala	Guatemala
Mr.	Jorge Virgilio	Santizo Franco	Contraloría General de Cuentas de Guatemala	Guatemala
Mr.	Juan Adrian	Sosa Esteban	Contraloría General de Cuentas Guatemala	Guatemala
Mr.	Gamal	Cassama	Tribunal de Contas	Guinea-Bissau
Mr.	Amadu Tidjane	Baldé	Tribunal de Contas	Guinea-Bissau
Mr.	Jorge	Lamba Route	Tribunal de Contas	Guinea-Bissau
Ms.	Carmelita	José Djú	Tribunal de Contas	Guinea-Bissau
Mr.	László	Dr. Windisch	State Audit Office of Hungary	Hungary
Ms.	Archana	Shirsat	INTOSAI Development Initiative (IDI)	India
Mr.	Girish Chandra	Murmu	Office of the Comptroller and Auditor General of India	India
Ms.	Gurveen	Sidhu	Office of the Comptroller and Auditor General of India	India
Ms.	Eti	Shukla	Office of the Comptroller and Auditor General of India	India
Mr.	Vishal Bapusaheb	Desai	Office Of the Comptroller and Auditor General Of India	India
Mr.	Ammar	Al-Mashhadani	Federal Board of Supreme Audit	Iraq

Mr.	Duraid	Al-Banaa	Federal Board of Supreme Audit	Iraq
Mr.	Mohammed	Alsaedi	Federal Board of Supreme Audit	Iraq
Mr.	Matteo	Tartaggia	European Court of Auditors	Italy
Mr.	Mauro	Orefice	Corte dei Conti - SAI Italy	Italy
Ms.	Maria Carla	Baldanza	Corte dei Conti -SAI Italy	Italy
Ms.	Pamela Dawn-Marie	Monroe	Auditor General's Department of Jamaica	Jamaica
Mr.	Christopher	Hare	Auditor General's Department of Jamaica	Jamaica
Mr.	Orville	Grey	IISD	Jamaica
Ms.	Natalya	Godunova	Supreme Audit Chamber of the Republic of Kazakhstan	Kazakhstan
Mr.	Rassul	Rakhimov	Supreme Audit Chamber of the Republic of Kazakhstan	Kazakhstan
Ms.	Lyailim	Kashimova	Supreme Audit Chamber of the Republic of Kazakhstan	Kazakhstan
Mr.	Saken	Alibekov	Supreme Audit Chamber of the Republic of Kazakhstan	Kazakhstan
Ms.	Halima	Dida	Office of the Auditor-General	Kenya
Ms.	Millicent	Ochieng	Office of the Auditor-General	Kenya
Ms.	Joyce Njeri	Ndungú	Office of the Auditor-General	Kenya
Mr.	Shamlan	Ali	State Audit Bureau Kuwait	Kuwait
Mr.	P. Garswa	Jackson	General Auditing Commission	Liberia

Mr.	Foday G.	Kiazolu	General Auditing Commission	Liberia
Mr.	S. Karpee	Denia	General Auditing Commission	Liberia
Mr.	Kaled	Shekshek	Libyan Audit Bureau	Libya
Ms.	Amal	Esefir	Libyan Audit Bureau	Libya
Mr.	Osama	Elteer	Libyan Audit Bureau	Libya
Mr.	Mindaugas	Macijauskas	National Audit Office of Lithuania	Lithuania
Ms.	Lina	Nuobarienė	National Audit Office of Lithuania	Lithuania
Mr.	Hussain	Niyazy	Auditor General's Office Maldives	Maldives
Mr.	Mohamed Ibrahim	Jaleel	Auditor General's Office Maldives	Maldives
Mr.	Carmel	Deguarra	National Audit Office	Malta
Mr.	William Edward	Peplow	National Audit Office	Malta
Mr.	Jean Paul Michael	Digno	Office of the Auditor-General, RMI	Marshall Islands
Mr.	David	John	Office of the Auditor-General, RMI	Marshall Islands
Mr.	Maludrik	Maludrik	Office of the Auditor-General, RMI	Marshall Islands
Ms.	Atmita	Jonathan	Office of the Auditor-General, RMI	Marshall Islands
Mr.	Mohamed Driss	Horma Babana	Court of Audit /Cour des Comptes	Mauritania
Mr.	Hemid	Ahmed Taleb	Court of Audit / Cour des Comptes	Mauritania

Mr.	David Rogelio	Colmenares Paramo	Superior Audit Office of the Federation	Mexico
Mr.	Eber Omar	Betanzos Torres	Superior Audit Office of the Federation	Mexico
Ms.	Marlen	Morales Sanchez	Superior Audit Office of the Federation	Mexico
Ms.	Cynthia Guadalupe	Martinez Marquez	Superior Audit Office of the Federation	Mexico
Mr.	Jose Maria	Valenzuela	Oxford University	Mexico
Ms.	Claudia	Ortiz	UNDP	Mexico
Ms.	Emma	Bergsma	Netherlands Court of Audit	Netherlands
Mr.	Jeroen Pim	Kuiper	Netherlands Court of Audit	Netherlands
Mr.	Maarten	De Jong	Netherlands Court of Audit	Netherlands
Mr.	Halder	Lam	Algemene Rekenkamer Curaçao	Netherlands (Curaçao)
Mr.	Keith	de Jong	The General Audit Chamber of St. Maarten	Netherlands (St. Maarten)
Mr.	Alphons	Gumbs	General Audit Chamber of St. Maarten	Netherlands (St. Maarten)
Mr.	Orhan	Ademi	State Audit Office of North Macedonia	North Macedonia
Mr.	Aleksandar	Popovski	State Audit Office of North Macedonia	North Macedonia
Ms.	Natalia	Alayza	World Resources Institute	Peru
Mr.	Joven	Macasinag	Commission on Audit	Philippines
Ms.	Joanna Maria	Kokot	European Court of Auditors	Poland

Mr.	Fernando	Silva	Court of Auditors of Portugal	Portugal
Mr.	José	Tavares	Court of Auditors of Portugal	Portugal
Ms.	Yesmin	Valdivieso	Office of the Comptroller of Puerto Rico	Puerto Rico
Mr.	Nieves	Aponte Santiago	Office of the Comptroller of Puerto Rico	Puerto Rico
Ms.	Waleska	Rolon Osorio	Office of the Comptroller of Puerto Rico	Puerto Rico
Mr.	Mihai	Busuioc	Romanian Court of Accounts	Romania
Mr.	Dumitru	Nichita	Romanian Court of Accounts	Romania
Ms.	Ștefania Gabriella	Ferencz	Romanian Court of Accounts	Romania
Ms.	Corina	Chivulescu	Romanian Court of Accounts	Romania
Mr.	Alexis	Kamuhire	Office of the Auditor General of State Finances (OAG)	Rwanda
Mr.	Dan Terence	Su'a	Samoa Audit Office	Samoa
Mr.	Ricardino	Costa Alegre	Court of Auditors of São Tomé and Príncipe	São Tomé and Príncipe
Mr.	José António	de Monte Cristo	Court of Auditors of São Tomé and Príncipe	São Tomé and Príncipe
Mr.	Ľubomír	Andrassy	Supreme Audit Office of the Slovak Republic	Slovakia
Ms.	Ľubica	Gazdová	Supreme Audit Office of the Slovak Republic	Slovakia
Ms.	Jerneja	Vrabcic	Court of Audit of the Republic of Slovenia	Slovenia
Mr.	Richard	Pappoe	AFROSAI-E	South Africa

Ms.	Enriqueta	Chicano Javega	Spanish Court of Audit	Spain
Ms.	Ana	Cossio Capdevila	Spanish Court of Audit	Spain
Ms.	Yolanda	Lopez Ribera	Spanish Court of Audit	Spain
Ms.	Guadalupe	Fernandez Espinosa	Spanish Court of Audit	Spain
Ms.	Thanita	Wattana	State Audit Office of the Kingdom of Thailand	Thailand
Ms.	Klednatee	Manosan	State Audit Office of the Kingdom of Thailand	Thailand
Mr.	Sefita	Tangi	Office Of The Auditor General of Tonga	Tonga
Mr.	Eşref Edip	Çiçekli	Turkish Court of Accounts	Türkiye
Mr.	Metin	Yener	Turkish Court of Accounts	Türkiye
Mr.	Eşref Edip	Çiçekli	Turkish Court of Accounts	Türkiye
Mr.	Metin	Yener	Turkish Court of Accounts	Türkiye
Ms.	Imase Taai	Kaunatu	Office of the Auditor-General of Tuvalu	Tuvalu
Ms.	Selai	Managreve	Office of the Auditor-General of Tuvalu	Tuvalu
Mr.	Mase	Tumua	Office of the Auditor-General of Tuvalu	Tuvalu
Mr.	Hamad	Alsheebani	United Arab Emirates Accountability Authority	United Arab Emirates
Mr.	Abdulla	Alshamsi	United Arab Emirates Accountability Authority	United Arab Emirates
Ms.	Sandra	Stephens-Malcolm	National Audit Office of Turks and Caicos Islands	United Kingdom (Turks and Caicos)

Mr.	Mark	Gaffigan	United States Government Accountability Office (GAO)	United States of America
Mr.	Jose Alfredo	Gomez	United States Government Accountability Office (GAO)	United States of America
Mr.	Joseph	Thompson	United States Government Accountability Office (GAO)	United States of America
Mr.	Srinivas	Gurazada	PEFA Secretariat, World Bank	United States of America
Mr.	Darwin Serafin	Machado Rodriguez	Tribunal De Cuentas De La República Oriental Del Uruguay	Uruguay
Mr.	Ngo Van	Tuan	The State Audit Office of Vietnam	Viet Nam
Mr.	Do Van	Tao	The State Audit Office of Vietnam	Viet Nam
Mr.	Vu Ngoc	Tuan	The State Audit Office of Vietnam	Viet Nam
Mr.	Nguyen Van	Giap	The State Audit Office of Vietnam	Viet Nam
Mr.	Nguyen Ba	Dzung	The State Audit Office of Vietnam	Viet Nam
Mr.	Doan Huy	Vinh	The State Audit Office of Vietnam	Viet Nam
Mr.	Do Quang	Hung	The State Audit Office of Vietnam	Viet Nam
Mr.	Nguyen Quang	Tung	The State Audit Office of Vietnam	Viet Nam
Ms.	Nguyen Phuong	Nga	The State Audit Office of Vietnam	Viet Nam
Ms.	Vu Minh	Hoa	The State Audit Office of Vietnam	Viet Nam
Mr.	Ahmed	Ashaybani	Central Organization for Control and Auditing, COCA	Yemen
Mr.	Abubaker	Al-saggaf	Central Organization for Control and Auditing, COCA	Yemen

Mr.	Gregory	Dunbar	Inter-American Development Bank	United States of America
Mr.	Graham	Watkins	Inter-American Development Bank	United States of America
Ms.	Lynn	Wagner	IISD	United States of America
Ms.	Angela	Kariuki	UNEP	