

ClimateScanner

The global contribution of Supreme Audit Institutions to climate change

ClimateScanner is a global initiative led by the TCU and the INTOSAI Working Group on Environmental Audit (WGEA) for the development and application of a rapid assessment tool on government actions related to climate change. The tool has national and international reach and will be developed in 2023 and applied by Supreme Audit Institutions (SAIs) from several countries in the following year.

Global results will be reported in a consolidated form by the end of 2024, representing the contribution of these institutions to tackle the climate crisis.

Why a global work on climate?

Climate change is a worldwide concern. Its effects are not limited to national borders; rather, they are felt all over the planet, even if heterogeneously. In this context, climate is the subject of several international agreements and commitments.

The Paris Agreement, in which was signed 2016, is the main one. One of its goals is to limit the advance of global temperature within 1.5°C (one and a half degrees Celsius), recognizing that this would significantly reduce the effects of climate change.

At the 26th United Nations Framework Convention on Climate Change (UNFCCC), the urgency of actions to mitigate climate change was emphasized, as well as actions to adapt countries to the impacts arising from this change, including through financial donations from developed countries to developing countries. The Paris Agreement itself establishes an annual target of at least 100 billion dollars for climate financing, demonstrating the materiality of the topic.

In addition to the Paris Agreement, climate change is also the subject of the 2030 Agenda for Sustainable Development, which dedicates Sustainable Development Goal 13 to global climate action.

Common but differentiated responsibilities

The 1992 United Nations Framework Convention on Climate Change established the principle of common but differentiated responsibilities by recognizing that “the global nature of climate change requires the greatest possible cooperation from all countries and their participation in an effective and appropriate international response, consistent with their shared but differentiated responsibilities and respective capacities and social and economic conditions”.

Although global action for the climate is a responsibility shared by several actors, national governments play a prominent role in actions for the climate, through the allocation of resources among their areas of action and the formulation and implementation of public policies.

Supreme Audit Institutions (SAIs), in turn, can offer great contributions to meeting this challenge. Although SAIs have different mandates in each country, they all have the same mission of carrying out independent assessments on the application of public resources and on the performance of public policies. As a result, they occupy a unique position among public organizations, as they can provide reliable information and contribute to the transparency of governments and the improvement of policies. The Brazilian SAI is the Federal Court of Accounts (TCU).

At the international level, SAIs come together under the International Organization of Supreme Audit Institutions, INTOSAI. The TCU will take over as chairman of INTOSAI at the XXIV International Congress of Supreme Audit Institutions (INCOSAI), to be held in Rio de Janeiro, from November 7 to 11, 2022, and will hold it until 2025. One of the TCU's priorities throughout its management will be sustainability, with a focus on the climate crisis, sustainable development and the use of the regulatory role and the State's purchase and investment power as sustainability inducers.

In addition, INTOSAI also has a Working Group on Environmental Audits, the INTOSAI WGEA, currently chaired by the SAI of Finland. The WGEA work plan for the period of 2023 to 2025 includes a climate and biodiversity axis, which encompasses the ClimateScanner Global Initiative.

Proposal

The ClimateScanner Global Initiative constitutes a rapid assessment of Supreme Audit Institutions on government action in the areas of governance, financing and public policies aimed at the climate, both at the national level of each country and at the international level. The initiative aims to conduct assessments at the national level, consolidate data in a global panorama, produce useful information for planning future work by SAIs on climate, and communicate relevant information to actors interested in the topic. In addition, the project could contribute to the exchange of knowledge and experiences between SAIs and to the strengthening of INTOSAI as a relevant global actor.

The creation and distribution of an assessment tool is at the heart of the project. This will be done throughout 2023 within the ClimateScanner Executive Group, composed of various SAIs, under the leadership of the TCU and INTOSAI WGEA, and supported by experts.

The Executive Group will also be in charge of other tasks, such as carrying out pilot tests with the tool, consolidating data, developing research for theoretical and normative support, applying questionnaires to SAIs to map capabilities in the area of climate, conducting supranational analyzes on topics related to global climate governance and financing, developing technological solutions to support the application of the tool and implementing communication strategies for the project as a whole. The results of the project are planned for the end of 2024.

The official launch of ClimateScanner will be held at the XXIV INCOSAI, in Rio de Janeiro, between November 7 and 11, 2022.

Results

Based on standardized assessments in the national contexts of the countries participating in the initiative, ClimateScanner will allow the production of portraits of the preparation of governments to deal with climate issues at the national level, in addition to a global panorama on the topic. Through the information generated, it will be possible to map which are the main **challenges** that governments face on climate issues, in addition to their main **strengths**, both nationally and internationally. This will enable the focus of public efforts and resources on the issues deemed to be most important.

ClimateScanner also aims to communicate information in an accessible way and with the use of visual resources. In this way, the message can gain more relevance and reach a wider range of audiences, including citizens. This will also help to position Supreme Audit Institutions and INTOSAI as relevant actors in the global debates on climate change.