



CLIMATESCANNER

Global Survey: SAIs and Climate Change



INTOSAI
Working Group
on Environmental
Auditing



Introduction

Climate Change is widely regarded as the world's most important challenge at the moment. National governments play a key role in climate action, by allocating public resources, developing and implementing public policies, and bringing together diverse stakeholders through governance mechanisms in pursuit of a common goal: combating climate change and its consequences.

Supreme Audit Institutions (SAIs) can also contribute to face this challenge, as they have a unique position among public organizations in providing reliable and independent information, along with contributing to the transparency of governments and to the improvement of public administration and of public policies.

SAI Brazil, as the current INTOSAI Chair, along with the INTOSAI Working Group on Environmental Audit (INTOSAI WGEA), launched an initiative called **ClimateScanner**, led by SAIs, with assistance of experts and international organizations. ClimateScanner will be an innovative tool for rapid assessment of governmental actions to address climate change, and it will be shared with all SAIs in 2024. The initiative aims to conduct evaluations at the national and international levels, communicate relevant information to stakeholders, and contribute to knowledge and experience exchange between SAIs.

The evaluation will cover three axes: governance, finance and public policies. For each of the axes, there will be several aspects to be assessed based on standardized criteria.

Another important part of the ClimateScanner is this **global survey**, with the objective of collecting information about SAI's previous experience on auditing climate-related issues, identifying the SAI's needs for capacity building related to climate change, especially for the training to be offered for SAIs to apply the ClimateScanner tool next year. In addition, we expect to present the consolidated results of this survey by the end of 2023, at the 2023 United Nations Framework on Climate Change Conference (UNFCCC COP 28).

We invite SAIs to respond to this short survey, which will bring very relevant inputs for the development of the initiative.

ClimateScanner Coordinating Team

If you wish to know more details about ClimateScanner before proceeding to the questions, we invite you to check our website: <https://sites.tcu.gov.br/climatescanner>.



Identification

Country: _____

Name of the Supreme Audit Institution: _____

Name of the person responsible for the answers: _____

Position of the person responsible for the answers: _____

E-mail address: _____



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I. Experience in climate change audits

1. Has your Supreme Audit Institution (SAI) conducted any audit(s) in the last five years with climate change as the main focus?

Yes

No

If the answer to the Question 1 is "No", respond the Question 2, and, then, skip to Question 6.

If the answer to the Question 1 is "Yes", proceed to Question 3.

2. Does your SAI's current audit plan include audits related to climate change?

Yes

No

If the answer to the Question 2. is "Yes", please mention the initiatives (open question – maximum 500 characters)

3. Has your SAI conducted audits related to the following instruments? (more than one option is possible)

Paris Agreement

Sustainable Development Goal 13: "Take urgent action to combat climate change and its impacts"

National Determined Contribution (NDC)

Governance for climate change management (e.g., agencies and programs, decision-making processes, transparency)

Public and private finance mechanisms for climate action

Others

If the answer includes "Others", please mention the other instruments related to climate change that your SAI has already carried out audit action (open question – maximum 500 characters)



4. Has your SAI conducted audits on public policies to mitigate or reduce greenhouse gas emissions responsible for climate change?

Yes

No

If the answer is “Yes”,

Policies of which areas were audited? (more than one option is possible)

Agriculture

Energy

Land-Use Change and Forestry

Waste

Industrial Processes

Others

If the answer includes “Others”, please mention the other instruments related to climate change that your SAI has already carried out audit actions (open question – maximum 500 characters)

5. Has your SAI conducted audits on public policies for adapting to climate change?

Yes

No

If the answer is “Yes”,

Policies of which areas were audited?

Disaster risk management

Energy systems

Food security

Human health

Insurance programs

Land and ocean ecosystems

Living standards and equity

Planned relocation and resettlement

Urban and infrastructure systems

Water systems

Others

If the answer includes “Others”, please mention the other instruments related to climate change that your SAI has already carried out audit actions (open question – maximum 500 characters)

II. Challenges and capacity building opportunities

6. Which of the following challenges has your SAI experienced or is likely to experience in auditing climate change mitigation and adaptation efforts?

- Absence of SAI's strategy to audit climate change issues
- Lack of experience applying forward-looking audit criteria in climate audits
- Lack of skills and expertise
- Lack of staff
- Lack of policies
- Lack of measurable policy indicators
- Absent or insufficient regulatory framework
- Lack of established norms and standards
- Insufficient monitoring and reporting systems
- Insufficient data
- Difficulty in accessing relevant and credible data
- Difficulty in validating reported data
- Others

If the answer includes "Others", please mention the other challenges (open question – maximum 500 characters)



7. Which issues/areas does your SAI need training to improve its climate change audit efforts?

- Application of forward-looking audit criteria in climate audits
- International agreements and frameworks related to climate
- Climate finance
- Climate governance
- Agriculture, forestry and other land use
- Coastal zone management
- Disaster risk management
- Energy transition
- Industry
- Planner relocation and resettlement
- Transport
- Water resource management
- Urban and infrastructure systems
- Others

If the answer includes "Others", please mention the other issues/areas (open question – maximum 500 characters)



III. Filling out the ClimateScanner

The next two questions are directly related to the use of the tool by SAIs in 2024. They will all be invited to use the ClimateScanner the following year.

The rapid review tool will be like a checklist. SAIs will have to verify whether their governments have implemented several items under three axes: governance, finance, and public policies. The necessary effort for filling out the tool should be lighter than that of an audit. However, unlike a simple checklist, assessments will be based on some evidence. Please, consider this information for questions 8 and 9.

8. What would be the main difficulties for your SAI to fill out the Climate Scanner tool (open question – maximum 500 characters)?

9. What kind of support does your institution need from the Climate Scanner Coordination Team to fill out the tool (open question – maximum 500 characters)?



Thank you very much for the cooperation!

We also take this opportunity to invite SAIs to use the ClimateScanner tool in 2024. Not only will your SAI collect relevant data in the national level, but it will also contribute to producing a global panorama about governments' action related to climate change. That, in turn, will strengthen each SAI and INTOSAI as relevant actors in facing this crucial global problem.

For more details about ClimateScanner please check our website: <https://sites.tcu.gov.br/climatescanner>.

If you have any questions about this survey, please send us a message at climatesurvey@tcu.gov.br.

If you have any questions about the initiative or want to learn how to be part of execution phase, in 2024, please send us a message at climate@tcu.gov.br.