Contribution of SAIs

IN THE FIGHT AGAINST CLIMATE CHANGE

GOALS SUSTAINABLE DEVELOPMENT

OLACEFS
ORGANIZACIÓN LATINOAMERICANA Y DEL CARIBE DE ENTIDADES FISCALIZADORAS SUPERIORES

CONTRALORÍA GENERAL DE LA REPÚBLICA
26-III-1927
CHILE

OVERSEEING THE RESPONSIBLE USE OF PUBLIC RESOURCES

LATIN AMERICAN AND CARRIBEAN ORGANIATION OF SUPREME AUDIT INSTITUTIONS
XXXI Asamblea General Ordinaria
México, 2022

PRESENTATION

The planet is in a climate emergency situation. It seems not surprising that every summer the maximum temperatures are permanently exceeded, that more and more hectares of forests are destroyed by uncontrolled fires, or that droughts and then floods affect large portions of the Earth with greater intensity and extension. Soon there will be many places, once populated, that will no longer be suitable for human life. The problem with this catastrophic scenario, which we could go deeper into, is that it still does not make us reflect and act decisively to combat the causes and try to stop climate change if that is still possible.

Probably, for many who have in their hands this report on the Contribution of Supreme Audit Institutions in the Fight against Climate Change, it may be striking that institutions that are normally associated with the budgetary and financial control of the States, could have an impact on this climate challenge that we face. Indeed, the role of Supreme Audit Institutions (SAIs) in matters such as the environment and climate change is not evident, and the value that auditing in these areas has in people's daily lives.

However, regardless of the extent, or even the wording, used by the laws and regulations that establish the mandates of the different SAIs, it is undeniable that citizens, current and future, expect decisive responses from the State as a whole, in the face of the climate emergency. A modern and bold look at our mandates, at least, should lead us to the conviction that more can be done from our own institutions: SAIs. It is possible to audit the adaptation plans, the international commitments that our countries have made and, above all, the effectiveness of the measures to which they have committed themselves.

This document stems from the conviction that there is still time to do something. To put our capacities at the service of a coordinated state response, which allows us to play a preponderant role, as auditing entities, in the control of sustainable public policies. Policies that allow future generations to inherit climatic conditions that make life in society possible, no longer only with democratic stability, but also with climatic stability.

This report presents a diagnosis of the current situation of the region's SAIs in terms of climate change. But it is also an invitation to discuss, refine and take on board the recommendations that, within our legal and institutional possibilities, it proposes to us. I am convinced that it is our responsibility to monitor the plans, programs, and measures designed and implemented to combat climate change and that it is possible to go even further, and incorporate in each audit the variable of climate change, from the perspective of the mitigation and adaptation measures that should be present, for example, in the construction of any public works, in any public procurement plan, and even, in short, in any investment or public expenditure. Our societies, our future generations, expect no less from us

Jorge Bemúdez Soto
Office of the Comptroller General of the Republic of Chile

CONTENT

INTRODUCTION

This document presents the analysis of the information declared by 20 Supreme Audit Institutions (SAIs) of the region, in order to discuss at the XXXI General Assembly of OLACEFS, what should be the contribution of SAIs in the fight against climate change.

We sincerely thank the SAIs of Argentina, Belize, Bolivia, Brazil, Colombia, Costa Rica, Cuba, Curacao, Dominican Republic, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Paraguay, Peru, Puerto Rico, Uruguay, and Venezuela, for participating in an extensive and detailed questionnaire in relation to mitigation and adaptation to climate change and the role of SAIs, which has allowed us to prepare the exploratory study presented here. We extend our thanks to the teams of the Comptroller General of the Republic of Chile who worked on this report.

The main results have been structured around 4 dimensions of analysis, starting with (I) the knowledge of SAIs in relation to the commitments made by their national and/or local governments; continuing with (II) the incorporation that the theme of climate change has had in the supervisory role of SAIs; then moving on to (III) internal analysis on human and resource capacities that control bodies have; ending with (IV) the internal environmental management of SAIs in the field of climate change. Finally, a number of recommendations are proposed at the regional, national, and local levels.

In this way, this document aims to be a tool that guides the discussions of the working groups to share experiences and identify the difficulties and challenges faced by SAIs to act efficiently and effectively in the face of the challenges that involve mitigation and adaptation to climate change in Latin America and the Caribbean.

THE ROLE OF SAIS IN THE CONTEXT OF THE CLIMATE EMERGENCY

Climate change is a scientifically proven phenomenon, recognized by different multilateral organizations as a problem of urgent attention, promoting the implementation of mitigation and adaptation actions at the national and global levels (UN, 2022).

The effects of climate change affect all countries of the world and the entire population, impacting ecosystems, the economy, and people's lives. However, its negative consequences particularly affect the most vulnerable population. The Latin American and Caribbean region is one of the most exposed, with the Caribbean and Central America being the subregions most sensitive to extreme weather events (ECLAC, 2020) which, according to the projections of the scientific community, will be increasingly frequent and intense.

Regarding the main problems currently facing the region, as well as the international agreements that have been signed on the subject, the public policies related to climate change are one of the most important areas for SAIs to exercise their supervisory role. The international efforts materialized in global agreements, as well as the governance structures and internal government strategies adopted to implement them, constitute an opportunity for SAIs to participate in the achievement of these objectives through the control they exercise, contributing to the coordination of the responsible actors and promoting the execution of the commitments acquired by the countries.

Some of these multilateral efforts have materialized through the United Nations Sustainable Development Agenda. SAIs are committed to making a significant contribution in terms of independent audits to the 2030 Agenda (UNIDO, 2019), contributing to the promotion of good governance at all levels, ensuring the efficiency, accountability, effectiveness, and transparency of state action (UN, 2015).

This is endorsed by international institutions such as the World Bank, which in 2021 presented the Index of Independence of Supreme Audit Institutions, where the situation of 118 countries was analyzed, highlighting the importance of SAIs in the good development of governance. In this regard, the report recognizes the importance of full independence and, on that basis, the importance of SAIs having a “broad audit mandate that allows them to cover all national budget lines (including revenues, expenses, assets, and liabilities) and other levels of government (such as subnational governments and parastatals) to the extent that they come from the national budget" (World Bank, 2021. Pp. 38).

In the same vein, the Organization for Economic Cooperation and Development, OECD, has argued that SAIs "can provide information to improve the functioning of processes and programs, and anticipate to help governments adapt to future trends and risks" (OECD, 2017). In this way, they can link their work with the development of public policies and decision-making.

In this context, climate change poses a number of obstacles and challenges for OLACEFS member SAIs, especially in terms of conducting effective and efficient audits that generate robust and reliable information on the state of public policies. Therefore, to face the climate emergency, its effects, and complexity, it is necessary to have teams of duly trained auditors, who can face the challenges posed by considering the indicators, variables, and climate risks that are present in their territories, selecting the areas and problems that will be addressed considering the environmental information, the available data, the regulations, and governance structures.

It is urgent for SAIs to deepen and identify the actions, needs, limitations, and challenges to achieve efficient and effective control in mitigating and adapting to climate change in the region, defining verifiable monitoring mechanisms, which allow us to assess the degree of responsibility with which we are acting in the face of uncertain climate scenarios.

OBJECTIVE AND METHODOLOGY

With this in mind, a questionnaire was developed and applied to learn about the actions taken by the different SAIs in the fight against climate change, identifying the existing gaps, as well as possible areas for improvement, to have information that allows the SAIs to design and plan audits related to climate change, as well as to support in strengthening the control of the matter in their respective countries.

The uestionaire consisted of 80 questions, which were structured around the
the following sub-themes:

- Knowledge of international instruments and commitments on climate change.
- Characterization of national and local governance for climate change.
- Structure and capacities of SAIs for external control in environmental matters focused on mitigation and adaptation to climate change.
- Planning and methodological preparation for external control in climate change.
- Execution of external control to strengthen the response to the global climate emergency
- Institutional environmental management.

The general objective was to analyze with a future perspective the actions, needs, limitations, and challenges of the SAIs members of OLACEFS to achieve efficient and effective management in the mitigation and adaptation to climate change in the region, contributing to the protection of future generations and the strengthening of democracies in a context of the fight against corruption.

Specific objectives included: (1) examining the current situation in the region in relation to the role of SAIs in climate change and (2) proposing strategies and future actions to influence mitigation and adaptation to climate change.

The methodology used for the collection of information was quantitative, through the aforementioned questionnaire available to all SAIs members of OLACEFS. This document, therefore, constitutes an exploratory study, in which data collection was carried out through an instrument that considered questions related to mitigation and adaptation to climate change and the role of SAIs.

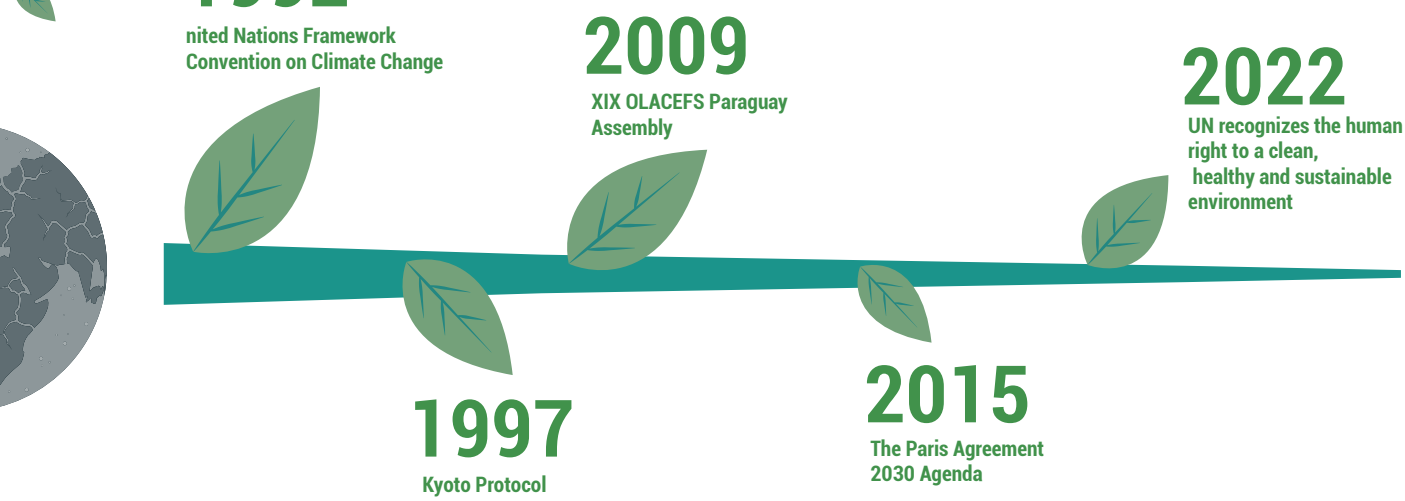
The data collection was carried out between May 30 and July 6, 2022, online and self-administered, through a link available to all SAIs, redirected to the survey site of the Comptroller General of the Republic of Chile. Through OLACEFS, access to the questionnaire was sent, obtaining responses from the following SAIs: Argentina; Belize; Bolivia; Brazil; Chile; Colombia; Costa Rica; Cuba; Curacao; Ecuador; Guatemala; Honduras; Mexico; Nicaragua; Paraguay; Peru; Puerto Rico; Dominican Republic; Uruguay and Venezuela.

1.

KEY FINDINGS

I. Knowledge of SAIs in relation to commitments made by national and local governments on climate change

Faced with the challenge of climate change, the international community has generated different strategies and commitments that each country has subscribed to at different levels. The following are the main international instruments:



*See detail in Annex 1

Knowledge and analysis about the aforementioned commitments made by national and local governments are associated with governance to face climate change in each country, so knowing them gives us an overview of the current situation, recognizing the competent public services, the regulations defined, the medium and long term plans, among others. In this way, it is configured as an essential input when identifying and prioritizing the actions of SAIs.

According to consultations, it was observed that 65 percent of SAIs state that they identify, in general terms, the international environmental agreements that their respective countries have signed and that are related to climate change. Then, specifically in relation to the Paris Agreement, 95% of SAIs confirm that they are aware that their countries have ratified it, which constitutes high-value information when designing a control strategy regarding the actions carried out in the framework of climate change management.

However, by deepening the content of the aforementioned instruments, it is possible to notice that 75% of the SAIs consulted are aware of the presentation of the National Determined Contribution (NDC), by their country, an instrument defined in the Paris Agreement and where the specific commitments of governments regarding the goals for mitigation and adaptation to climate change are reflected. Then, only 45% of SAIs have identified the concrete actions set out in the NDC, as the rest lack such information for the guidance of external control in the matter.

95%
Knew whether their country had signed the Paris Agreement.

75%
Knew if their country submitted the NDC

45%
Knew the actions committed to in the NDC

The detail of the knowledge on the concrete actions by country is presented below in table 1 As stated, the NDCs constitute one of the main mechanisms for the implementation of the Paris Agreement, establishing verifiable milestones of climate

	Argentina	Belice	Bolivia	Brasil	Chile	Colombia	Costa Rica	Cuba	Curazao	Ecuador	Guatemala	Honduras	México	Nicaragua	Paraguay	Perú	Puerto Rico	República Dominicana	Uruguay	Venezuela
GHG - Carbon Reduction	✓	✓			✓	✓	✓	✓		✓						✓				
GHG - Methane Reduction					✓					✓						✓				
GHG Reduction - Subnational Territory	✓						✓	✓												
GHG Reduction - Productive Sector	✓		✓		✓		✓	✓				✓			✓	✓		✓		
Water Resources Management			✓		✓		✓	✓				✓	✓					✓	✓	
Protection of marine ecosystems		✓			✓	✓	✓	✓	✓			✓	✓					✓	✓	✓
Ability to adapt to climate-related risks and manage before socio-natural disasters		✓			✓	✓	✓		✓	✓		✓	✓						✓	
Reduction in the use of coal for electricity generation	✓				✓	✓	✓	✓		✓								✓		
Protection and promotion of terrestrial protected areas	✓		✓			✓	✓	✓		✓	✓	✓	✓					✓	✓	
Reforestation as a GHG capture measure	✓				✓		✓	✓		✓		✓				✓				

Table 1: Knowledge of national goals in different areas, according to their NDC.

change management by public bodies. Thus, progress must be made in promoting the necessary tools in SAIs, so that the responsible professional teams and plans, investigate the international commitments signed by national and local governments and related to climate change, identify the implementation methodologies defined, as well as the public policy instruments that arise from them.

II.

INCORPORATION OF CLIMATE CHANGE ISSUES IN THE AUDITING ROLE OF SAIS

II. Incorporation of climate change issues into the auditing role of SAIs

First, it should be noted that 95% of SAIs recognize having powers to audit the use of public resources and the implementation of national and subnational policies related to mitigation and adaptation to climate change. This situation denotes the responsibility widely identified by the participating SAIs, making it necessary to analyze how this commitment has been adopted, based on efficient and effective external control in matters related to the climate situation.

II.1 Strategic guidelines for SAIs

To recognize the institutional visions and missions embodied in the strategic guidelines of SAIs, it was observed that 75% of these declared have objectives and goals related to environmental variables. However, only 40 percent reported having strategic projects linked to climate change.

Thus, the remaining SAIs in the region do not identify strategic projects linked to the subject under analysis, which corresponds to a critical absence considering that, based on the policies that determine the focus of action of the SAIs, the actions that they adopt will be established in order to address the problems associated with climate change.

II.2 Identifying country governance for climate change

Among the capacities of SAIs to implement efficient external control in climate change, it was determined pertinent to inquire about the progress regarding the characterization of the country's governance in terms of the implementation of measures for mitigation and adaptation to climate change. From the above, it was observed that 30% of the SAIs consulted reported knowing the 6 parameters evaluated (see Table 2).

This allows us to argue that the SAIs not only have information regarding the international environmental agreements signed by the country, but also have such information in relation to the current public policy instruments, sources of financing, and general and specific regulatory frameworks, which are related to mitigation and adaptation to climate change in their territories. The breakdown by country is as follows:

	Argentina	Belice	Bolivia	Brasil	Chile	Colombia	Costa Rica	Cuba	Curazao	Ecuador	Guatemala	Honduras	México	Nicaragua	Paraguay	Perú	Puerto Rico	República Dominicana	Uruguay	Venezuela
Public services with competence in the field of mitigation and/or adaptation to climate change				✓	✓		✓	✓		✓		✓	✓	✓		✓				
International environmental agreements signed by the country and related to climate change	✓	✓		✓	✓	✓	✓		✓	✓		✓	✓			✓				✓
Existing public policy instruments relevant to climate change adaptation and mitigation	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓	✓			✓	✓	✓		
General and policy frameworks relevant to climate change adaptation and mitigation	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓			✓	✓	✓	✓	✓
Specific policy frameworks relevant to climate change adaptation and mitigation	✓	✓	✓	✓	✓	✓	✓	✓		✓		✓	✓				✓	✓	✓	
Public or private funding mechanisms for climate change mitigation and/or adaptation		✓		✓	✓		✓	✓	✓	✓		✓	✓					✓		

Table 2: Knowledge of governance elements by country.

II.3 Availability of data for planning

Regarding the use of data and the usefulness that these deliver to execute an efficient and effective external control in relation to climate change, the following results are observed:

In total, 13 SAIs stated that they had not carried out assessments and/or audits using environmental databases, for example, for the purposes of the audit planning process, either because they do not have access to them or because, having access to them, said information has not been used.

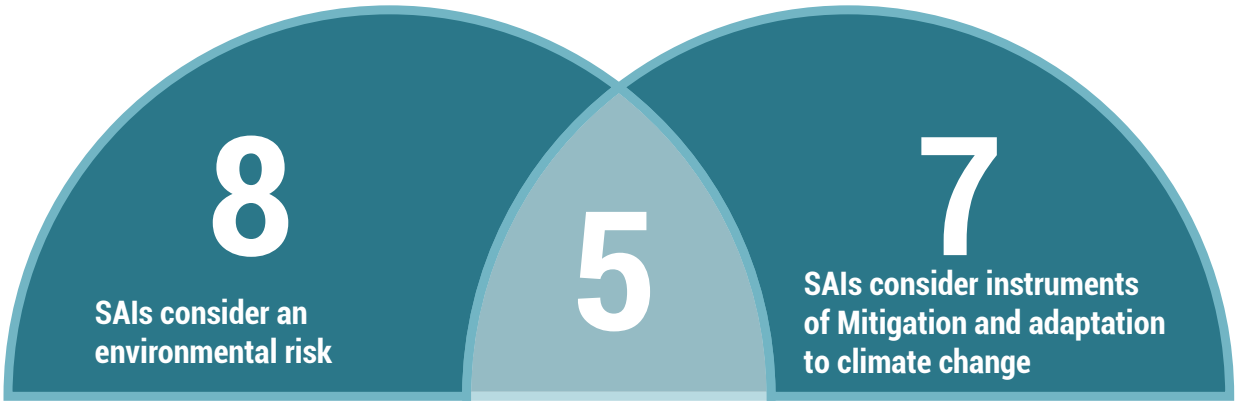
Table 3: Access to different types of information by a number of SAIs*

Conventions and protocols for access to environmental information and databases, generated by the responsible public entities	5
Databases generated by public entities responsible for environmental matters	9
Databases for the monitoring of environmental variables generated by the responsible public entities	7
Online connection with monitoring databases to environmental variables	2
Do not have access to databases	7

* Non-exclusive catagories

II. 4 Incorporation of the climate change variable into planning

However, considering the generalized recognition among SAIs regarding the attributions and responsibilities in the implementation of a robust external control on climate change, when consulted about the incorporation in the audit planning of the environmental risk approach and instruments that address mitigation and adaptation to climate change, the following is observed:



Finally, it should be noted that 16 SAIs declare their willingness to develop and implement methodologies and criteria for planning audits with a focus on climate change management, which is seen as an important opportunity for improvement.

II.5 Execution of audits with a focus on climate change

Regarding the execution of audits with a focus on climate change, 8 SAIs reported having participated in coordinated audits linked to the evaluation of government actions that have an impact on mitigation and adaptation to this phenomenon.

Meanwhile, at the national level, 7 SAIs reported having developed climate change audits. Of these, 4 reported having specifically carried out audits linked to targets defined in SDG 13 “Take urgent measures to combat climate change and its effects."

Below is the detail of the content of the audits carried out by country in this matter.

	Argentina	Belice	Bolivia	Brasil	Chile	Colombia	Costa Rica	Cuba	Curazao	Ecuador	Guatemala	Honduras	México	Nicaragua	Paraguay	Perú	Puerto Rico	República Dominicana	Uruguay	Venezuela
SDG 13	✓				✓		✓						✓							
The Paris Agreement	✓				✓		✓	✓		✓			✓							
Determined National Contribution				✓						✓			✓							
Public instruments for climate change	✓			✓	✓		✓			✓			✓							
Public financing for climate change (cost-effectiveness)	✓						✓						✓							

Tabla 4: Auditorías por país en materias relativas al cambio climático*

Of these, it is highlighted that 6 carried out audits on the implementation of policies, strategies, mechanisms, and/or public instruments aimed at mitigating and adapting to climate change, such as the transversal or national climate change strategy; the implementation of adaptation plans for different sectors, for example, biodiversity, health, agriculture, livestock, cities, infrastructure, among others; the mitigation of Greenhouse Gases; and Decarbonization Plans. In addition, 3 of them have carried out evaluations to determine the cost-effectiveness of public financing for climate change in their country.

Then, only 6 SAIs declared to have executed audit processes to comply with the commitments attached to the Paris Agreement, highlighting among the initiatives reported the Coordinated Audit on Non-Conventional Renewable Energies, COMTEMA, 2019. However, only 3 of them declared to have carried out evaluation or audit processes to the National Determined Contribution, NDC, addressing topics such as the protection and conservation of Natural Protected Areas; Protection and restoration of ecosystems and priority species; Operation and Maintenance of Water Infrastructure and calculation methodology developed in the NDC.

In addition, 80% stated that they had not carried out audit processes to manage the risk of disasters caused by climate change, such as river floods, coastal floods, and alluvium, among others. Finally, only 1 SAE indicates that it has carried out audit processes for the management of people's health in relation to morbidity and mortality linked to climate change, a situation consistent with the deficiencies noted in the audit planning process, which, in short, do not contemplate variables associated with the risk of communities, especially those vulnerable, in the face of the onslaughts of climate change.

Finally, 18 of the 20 participating SAIs stated that the percentage of hours dedicated to conducting climate change audits is less than 5%, which implies that the risks associated with it have not been incorporated in the region as a permanent line of action in the context of external control.

III.

Capacities of SAIs to play their role in a climate emergency context

III.III. Capacities of SAIs to play their role in a climate emergency context

The internal capacities of SAIs, understood as the technical and human resources to be able to exercise their role of external control in the fight against climate change, play a fundamental role to ensure that auditors have sufficient knowledge, capacity and experience to achieve the objectives set, as well as to properly design, choose and apply audit techniques, in the context of climate change. Considering the variability and global nature of the issue, they must apply the methodologies, criteria, and techniques that make it possible to know the state of implementation of public policies, their effectiveness, and financially evaluate the resources allocated to them, among other aspects of interest.

In this regard, 12 SAIs declared having a technical unit, area, or team dedicated to environmental matters, Then, on the level of preparation of the civil servants, it was observed that only 8 SAIs have people with a university degree in the environmental area, and 4 of these have professionals with specific postgraduate degrees in climate change.

12 EFS
have technical units that work on environmental or climate change matters.

8 EFS
have professionals with a university degree in the environmental area

4 EFS
have professionals with specialization or postgraduate in climate change.

IV.

NTERNAL ENVIRONMENTAL MANAGEMENT OF SAIS

IV. IV. Internal environmental management of SAIs

In relation to the actions of SAIs in this area, 35% of these entities reported having implemented initiatives related to the following: i) waste management mechanisms, such as recycling or reuse; ii) infrastructure improvements for the care and rational use of water; and iii) investment in energy infrastructure, either for self-generation or efficient use of the resource; which is noteworthy because the actions reported here have a direct impact on the care and improvement of the environment.

However, 25% of SAIs report having implemented projects associated with the promotion of the use of low-emission transport and environmental education, while only the Office of the Comptroller General of the Republic of Costa Rica, declares to have implemented actions related to the measurement of its carbon footprint and its compensation, contributing in a concrete way in the contribution of capture elements for greenhouse gases.

	Argentina	Belice	Bolivia	Brasil	Chile	Colombia	Costa Rica	Cuba	Curazao	Ecuador	Guatemala	Honduras	México	Nicaragua	Paraguay	Perú	Puerto Rico	República Dominicana	Uruguay	Venezuela
Waste management mechanisms, such as recycling and/or reuse	✓	✓		✓	✓	✓	✓						✓	✓		✓	✓			✓
Infrastructure improvements for the care and rational use of water				✓	✓	✓	✓				✓		✓	✓		✓				
Investment in energy infrastructure, whether for self-generation and/or efficient use of resources				✓	✓	✓	✓						✓	✓		✓				✓
Sustainable transport policies for its staff, including the use of public transport	✓			✓			✓						✓			✓				
Actions or programs for its civil servants that are oriented to environmental education				✓			✓						✓			✓			✓	
Measurement of the carbon footprint generated							✓													
Measures to offset emissions generated in their activities							✓													

Table 5: Internal management of SAIs in the field of climate change.

Finally, having reviewed the four dimensions that have been presented in this study, the SAIs have been consulted regarding the role they consider they should have as Supreme Audit Institutions in the face of the climate emergency. In this sense, 75% of them believe that they should have an auditory role oriented mainly to the control of governments in matters related to the management of climate change. Meanwhile, only 15% believe that they should play a leading role as coordinators of the public apparatus, promoting an effective action to address climate change by example.

RECOMMENDATIONS

RECOMMENDATIONS

n order to promote good governance, as well as transparency and accountability of public administration in the framework of the fight against climate change, the following recommendations are presented, which arise from the presentation of the results previously presented, and which aim to enhance the role of SAIs in the matter and, with it, contribute to the control and management of public policies for the mitigation and adaptation to climate change.

I. Regarding the knowledge of SAIs in relation to commitments made by national or local governments, it is proposed to:

1.1 Generate instances of knowledge and dissemination in relation to the content of the Nationally Determined Contributions, NDCs, of each country, so that SAI officials have concrete information on the international commitments signed by national and local governments related to climate change, identifying the actions and implementation methodologies defined, as well as the public policy instruments that arise from these.

II. On the incorporation of climate change issues in the supervisory role of SAIs, it is proposed to:

At regional level

2.1 Consider a joint line of work with the OLACEFS member SAIs, which aims to periodically develop regional climate change assessments.

2.2 Incorporate into the working groups, committees, or commissions, the issue of climate change (CCC, COMTEMA, CTPBG, CPC, GTOP, GTFD) to consider this variable in a cross-cutting way in the work of these groups

2.3 Establish mechanisms for evaluating and following up on the commitments made in the Oaxaca declaration through COMTEMA.

2.4 Strengthen the cooperation of INTOSAI and other international organizations to support the audit of public policies for mitigation and adaptation to climate change of the SAIs members of OLACEFS.

At a national level

2.5 Promote the audit of public policies on mitigation and adaptation to climate change by SAIs at the national, subnational, or local levels. Considering that each SAI has identified its mandate to carry out audits in the field of climate change and that most of them have powers to verify the efficiency, effectiveness, and economy of public policies designed to address the current situation, it is possible to strengthen the role that has been played in recent years and exercise more active control over an issue that affects all sectors in a cross-cutting way, for example, health, tourism, biodiversity, fisheries and aquaculture, public infrastructure and cities, mining, energy, among others.

2.6 Develop short- and medium-term plans that allow incorporating the climate change variable into the strategic planning of SAIs.

2.7 Define, within its strategy to address climate change, the increase in hours dedicated to auditing in the matter and the gradualness of them.

2.8 Manage access to monitoring databases of environmental variables.

III. Regarding the capacities of SAIs to exercise their role in a climate emergency context, it is proposed to:

At regional level

3.1 Generate a specific training plan on climate change and its challenges by the OLACEFS Capacity Building Committee.

3.2 Create a fund or enable specific resources for climate change.

3.3 Promote collaborative work among SAIs that have already initiated the control and evaluation of public policies on mitigation and adaptation to climate change, in order to carry out internships or another way to know the methodologies, indicators, and audit techniques used, to evaluate the cost-effectiveness of public policies and the effectiveness of adaptation plans, among others.

At a national level

3.4 Create specific climate change training schemes for individual SAIs so they are prepared, from the different roles they play within the organization, to face the challenges that the matter entails, considering its transversality and specificity.

IV. On the internal management of SAIs in the field of climate change, it is proposed to:

4.1 Develop short- and medium-term plans to progressively implement measures associated with waste management, the rational use of energy resources, the promotion of low-emission transport, the calculation of its carbon footprint, and the eventual offsetting of emissions from the SAI.

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ANNEXES

Anexo 1

INSTRUMENT	DETAIL
United Nations Framework Convention on Climate Change (UNFCCC)	The United Nations Framework Convention on Climate Change, adopted in 1992 and entered into force in 1994, has been ratified by 195 countries (Parties to the Convention). The Convention recognizes the existence of the problem of climate change, and establishes an ultimate objective: to achieve stabilization of greenhouse gas concentrations in the atmosphere in order to prevent dangerous anthropogenic (man-made) interference with the climate system. Such a level should be achieved within a timeframe sufficient to allow ecosystems to adapt naturally to climate change, to ensure that food production is not threatened and to enable economic development to proceed in a sustainable manner. https://www.miteco.gob.es/es/cambio-climatico/temas/el-proceso-internacional-de-lucha-contra-el-cambio-climatico/naciones-unidas/CMNUCC.aspx
Kyoto Protocol	The Kyoto Protocol, which entered into force in February 2005, sets, for the first time, targets for the reduction of net greenhouse gas emissions for major developed countries and economies in transition, with a timetable for compliance. https://www.miteco.gob.es/es/cambio-climatico/temas/el-proceso-internacional-de-lucha-contra-el-cambio-climatico/naciones-unidas/protocolo-kioto.aspx
XIX OLACEFS Paraguay Assembly	Through the Declaration of Asunción on Environment and Sustainable Development, the SAIs undertake to encourage and motivate the governments of the member countries of OLACEFS to prioritize the environmental issue within their government plans, with a sustainable development approach, taking into account climate change and alternative energies, with the purpose of improving the living conditions of the population. In addition, they undertake to promote mass awareness and outreach campaigns on the relevance of the environmental issue, strengthen the processes of audit and control of public policies and standards established on the environmental issue in each member country and ensure that they are complied with economically, efficiently and effectively. In addition, the undersigned SAIs indicated that, while respecting the legal system of each country, they committed themselves to creating, within their organizational structure, one dedicated to working on the environmental issue or strengthening existing ones, incorporating specialized personnel. https://olacefs.com/declaraciones-oficiales/

Annex 1

The Paris Agreement	The Paris Agreement is a legally binding international treaty on climate change. It was adopted by 196 countries at COP21 in Paris on December 12, 2015, and entered into force on November 4, 2016. Its goal is to limit global warming to well below 2, preferably 1.5 degrees Celsius, compared to pre-industrial levels. To achieve this long-term temperature goal, countries aim to reduce greenhouse gas emissions as soon as possible in order to achieve a planet with a neutral climate by the middle of the century. https://unfccc.int/es/process-and-meetings/the-paris-agreement/el-acuerdo-de-paris
2030 Agenda	The 2030 Agenda for Sustainable Development, adopted in September 2015 by the United Nations General Assembly, establishes a transformative vision toward the economic, social, and environmental sustainability of the 193 United Nations member states that signed it and is the reference guide for the work of the international community up to the year 2030. The 2030 Agenda presents a historic opportunity for Latin America and the Caribbean, as it includes high-priority issues for the region, such as the eradication of extreme poverty, the reduction of inequality in all its dimensions, inclusive economic growth with decent work for all, sustainable cities and climate change, among others. https://www.cepal.org/es/temas/agenda-2030-desarrollo-sostenible/acerca-la-agenda-2030-desarrollo-sostenible
UN Resolution A/76/L.75	The United Nations Organization declares that a clean, healthy, and sustainable environment is a human right. https://www.unep.org/es/noticias-y-reportajes/reportajes/decision-historica-la-onu-declara-que-el-medio-ambiente-saludable

Annex 2

<table>
<tr><th>AUDIT TYPE BY SAI</th><th colspan="4">GENERAL DETAIL OF THE RESULTS</th></tr>
<tr><td>Cost-effectiveness audits (3 SAIs)</td><td>In 2 SAIs, the audit made it possible to identify whether the resources allocated allowed the programmatic strategies in the field of climatic change to be promoted</td><td>In 3 SAIs, the audit made it possible to identify whether the country has long-term financing objectives</td><td>In 2 SAIs, it was possible to determine whether the financial resources achieved their purpose</td><td>1 SAI was able to identify if there is a comprehensive folllow-up of the use of resources allocated to climate change</td></tr>
<tr><td>Audits to the implementation of strategic policies, mechanisms and/or instruments (6 SAIs)</td><td>In 5 SAIs, the audit made it possible to identify whether the instruments have funding for their implementation</td><td>In 5 SAIs, the audit made it possible to identify whether the country has a medium and/ or long term plan for the preparation and implementation of instruments</td><td colspan="2">5 SAIs were able to identify whether the implementation of the instruments achieved its purpose</td></tr>
<tr><td>Audit of the Implementation of Nationally Determined Contributions (3 SAIs)</td><td>1 SAI considers periodic review (every 2 years) of the achievement of the goals set forth in NDCs</td><td colspan="3">Regarding the topics addressed in the audits, the following is broken down: Mitigation, NDC calculation methodology, Sustainable public procurement, natural resources, among others</td></tr>
<tr><td>Audits of the Paris Agreement (6 SAIs)</td><td colspan="4">Within the audited processes, the following are considered: Coordinated audits, mitigation, environmental management control, program design, use of renewable energies</td></tr>
</table>

*The distributions are not excluded.

OVERSEEING THE RESPONSIBLE
USE OF PUBLIC RESOURCES