



# CLIMATE CHANGE THE ROLE OF SAIs

# WHAT COULD WE DO TO STRENGTHEN THE ROLE OF SAIS?

## PRESENTATION

The effects of climate change fall on all the countries of the world, impacting ecosystems, the economy and people's lives, especially affecting the most vulnerable populations. In this regard, Latin America and the Caribbean is one of the regions most exposed to extreme weather events, which, according to projections, will become increasingly frequent and intense.

In this way, international agreements, as well as the public policies adopted, constitute key tools for the mitigation and adaptation of societies to this new climate scenario and an opportunity for SAIs to participate in the achievement of these objectives through the control they exercise, contributing to the coordination of the responsible parties and promoting the execution of the commitments acquired by the countries.

In this context, the Office of the Comptroller General of the Republic of Chile developed a questionnaire to learn about the progress on climate change by the SAIs members of OLACEFS, obtaining responses from the following SAIs: **Argentina, Belize, Bolivia, Brazil, Chile, Colombia, Costa Rica, Cuba, Curacao, Dominican Republic, Ecuador, Guatemala, Honduras, Mexico, Nicaragua, Paraguay, Peru, Puerto Rico, Uruguay and Venezuela**, to whom we thank for their participation.

These contributions make it possible to learn about the actions carried out by the different SAIs in the fight against climate change, identifying the existing gaps, as well as possible areas for improvement, in order to have more information that will allow these control entities to design and plan audits related to climate change.

This document summarizes the most relevant issues addressed by each SAI and aims to present in a clear, simple and transparent way the systematization of the results, in order to reinforce and discuss the role and commitment of SAIs in the fight against climate change.

Combating climate change through mitigation and adaptation to its effects is one of the present and future challenges for all governments on a global scale. Every year, temperatures increase or heat waves, storms, floods, forest fires and mega-droughts intensify, directly affecting natural ecosystems and society in general.

## What should we know about the management and capabilities of SAIs?

95% of the SAIs recognize having competencies to audit the use of public resources and the implementation of national and subnational policies related to mitigation and adaptation to climate change; this translates into a massive identification of competencies by the audit entities, being able to exercise concrete actions in the matter.

In relation to the above, 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."

In order to promote good governance, as well as transparency and accountability of public administration in the framework of the fight against climate change.

To know and characterize the elements and structures of governance for climate change management in each country.

To have organizational capacity to audit climate change.

To increase and deepen the audits carried out by SAIs in terms of mitigation and adaptation to climate change.

To have online connection with databases for monitoring environmental variables.

Generate and implement internal actions to set an example as a responsible SAI in the face of climate change.

## MAIN FINDINGS

# 30%

of SAIs are aware of the country's governance to face climate change

Approximately seven years after the States signed the Paris Agreement, only 6 SAIs are aware of the public services with competency in the matter, the international agreements signed, the public policy instruments, the regulatory frameworks, the financing mechanisms defined in their territory and by the States to face climate change mitigation and adaptation.

# 45%

of SAIs are aware of the actions committed to by their country in the NDCs

Approximately five years after States submitted their National Determined Contribution (NDC), 95 percent of SAIs know that their.

# 5SAIs 7SAIs

include in the audit planning, instruments for mitigation and adaptation to climate change and an environmental risk approach

8 SAIs incorporate the environmental risk approach as a weighting element in audit planning, and 7 SAIs consider climate change mitigation and adaptation instruments.

have carried out audits with a focus on climate change

The audits have focused mainly on: SDG 13 Climate Action; Paris Agreement; Public policy instruments aimed at climate change mitigation and adaptation; targets and actions set out in the Nationally Determined Contributions; and public finance earmarked for climate change.

# 19SAIs

Declare it is necessary to train civil servants in this field.

- 4 SAIs declare to have professionals with specialization in climate change.
- 8 SAIs have professionals with a university degree in the environmental area.
- 12 SAIs have technical units that work on environmental or climate change matters.
- 4 SAIs consider specific training plans for climate change.



The climate emergency calls us to adopt effective actions to combat climate change, the role played by SAIs becomes central both for strengthening and improving public programs and for building and maintaining public confidence through the technical and independent review of government actions, always aligned with the international commitments of the countries.

Regarding the role of SAIs in climate change matters, **75% consider that they should have an auditing role** oriented mainly to the control of governments in matters related to climate change management, while **15% consider that they should have a leading role**, being coordinators of the public apparatus and promoting effective action to address climate change by example.

Although SAIs state that they have powers and mechanisms that enable them to carry out climate change audits, they consider that they lack the necessary organizational capacities to meet this challenge, especially in terms of trained professional staff. This situation is reflected in the fact that **18 of the 20 participating SAIs stated that the percentage of hours dedicated to climate change audits is less than 5%**, which implies that the risks associated with climate change have not been incorporated in the region as a permanent line of action in the context of external control.

However, **it should be noted that the 20 SAIs expressed their willingness to advance and prioritize climate change** in their planning, either by increasing the number of audit hours dedicated to the subject, or by placing greater emphasis on the training of officials involved in the external control of environmental matters.

Therefore, it is urgent that SAIs deepen and identify the actions, needs, limitations and challenges to achieve an efficient and effective control and management in the adaptation and mitigation of climate change in the region, defining verifiable follow-up mechanisms, which allow us to evaluate the degree of responsibility with which we have acted in the face of uncertain climate scenarios.

## EXECUTIVE SUMMARY Contribution of SAIs

# IN THE FIGHT AGAINST CLIMATE CHANGE

REVIEW THE FULL REPORT

