



OAXACA DECLARATION

AUDITING DISASTER RISK REDUCTION AND CLIMATE CHANGE: AUDITS TO REDUCE ACTS OF CORRUPTION, BUILD RESILIENCE, ENVIRONMENTAL RESTORATION, AND ACCELERATE SUSTAINABLE DEVELOPMENT

Oaxaca de Juárez, Oaxaca, Mexico

September 23, 2022

The Supreme Audit Institutions (SAIs) of OLACEFS, meeting at the XXXI Ordinary General Assembly, in the City of Oaxaca de Juárez, Mexico, review the technical issues related to the "Supervision of disaster risk reduction in the face of multiple threats in poverty, education and health programs" and "Contribution of SAIs to the fight against climate change."

CONSIDERING what is stated in the [Human Development Report 2020. The Next Frontier. Human Development and the Anthropocene](#) of the United Nations Development Program (UNDP) that "the Earth has entered a completely new geological epoch: the Anthropocene, the era of human beings (...) an era defined by human choices, in which the dominant risk to our survival is ourselves."

OBSERVING that the Inter-American Court of Human Rights has recognized the existence of an undeniable relationship between the protection of the environment and the realization of other human rights, insofar as environmental degradation and the adverse effects of climate change affect the effective enjoyment of the human rights referred to in the Additional Protocol to the American Convention on Human Rights in the Area of Economic, Social and Cultural Rights.

DEFERRING to advisory opinion OC-23/17 of November 15, 2017, of a binding nature for the member states, in which it provides in its section IX to the States "... the duty to respect and guarantee the rights to life and integrity of persons under





their jurisdiction, States have the obligation to prevent significant environmental damage, within or outside their territory, for which they must regulate, supervise and audit activities under their jurisdiction that may produce significant damage to the environment; conduct environmental impact studies when there is a risk of significant damage to the environment; establish a contingency plan, in order to have safety measures and procedures to minimize the possibility of major environmental accidents, and mitigate the significant environmental damage that would have occurred..."

HEEDING the calls of the 2022 Global Assessment Report on Disaster Risk Reduction: Our World at Risk: Transforming Governance for a Resilient Future. ([GAR2022](#)) of the United Nations Office for Disaster Risk Reduction which notes that "human action is creating greater and more dangerous risk, and pushing the planet towards existential and ecosystemic limits.

Risk reduction must be at the heart of action to accelerate action against climate change and achieve the SDGs" and recognize that "nothing undermines sustainable development more than disasters".

AWARE that systemic risk cannot be completely eliminated, but can be reduced and addressed more effectively, that existing knowledge on risk reduction can be harnessed as well as improved approaches developed to address the characteristics of systemic risk, such as its cascading effects and the inherent complexity and uncertainty (GAR2022) and that audit findings can make a substantial contribution to this knowledge and institutional strengthening.

CONSIDERING that the spillover effects of disasters can also have broad cascading impacts on other aspects of structural or social inequality. There is a correlation between the number of people affected by disasters and the increase in violence against women and girls, in extreme cases. (GAR2022)

RECOGNIZING that Latin America and the Caribbean is one of the regions in the world most affected by climate change and extreme weather events that cause damage to health, life, food, water, energy, and socioeconomic development (WMO, 2020), Central America is one of the most vulnerable areas in the world according to the UNFCCC catalog and that the Caribbean is "ground zero" of the global climate emergency (UN Secretary General of the United Nations.

ACCEPTING the mention of the "integration and empowerment of supreme audit organizations in the follow-up of changes and reforms in risk management systems, as well as transparency in budgets and accountability" of the [Regional assessment report on disaster risk in Latin America and the Caribbean](#). Challenges for disaster risk reduction and progress in meeting the Sendai Framework targets



in Latin America and the Caribbean of the United Nations Office for Disaster Risk Reduction (2021).

ACCOMPANYING the Mid-term Review of the application of the Sendai Framework for Disaster Risk Reduction 2015-2030 in the Americas and the Caribbean by the United Nations Office for Disaster Risk Reduction, whose scope includes, the retrospective review of the progress achieved so far; assessment of contextual changes and emerging problems or issues; as well as a forward-looking vision with recommendations for action that promote sustainable and risk-informed development to 2030 and beyond; and creating consistency with checks and balances of other frameworks, conventions, and agreements.

RECALLING the [Declaration of Asunción on Environment and Sustainable Development](#) of the XIX Ordinary General Assembly on the challenges of SAIs in the face of climate change and energy development within the framework of the environment and sustainable development as one of the concerns and topics of common interest, since natural resources are part of the heritage of the Nations.

ASSUMING the commitments of the [OLACEFS Official Declarations](#) previously signed: [CUSCO Declaration on SAIs and Public Governance](#); [Declaration of Punta Cana on the Promotion of Citizen Participation in the Follow-up and Audit of the SDGs](#); [Buenos Aires Declaration: the role of SAIs in the face of the new information technologies of the 21st century](#), [Declaration of San Salvador on the fight against transnational corruption](#), and the [Cartagena Declaration on the promotion of the human rights-based approach in control activities in SAIs](#).

REAFFIRMING the commitment of SAIs to global agendas such as: [Transforming our world: the 2030 Agenda for Sustainable Development](#), the [Paris Agreement](#), [the United Nations Framework Convention on Climate Change \(UNFCCC\)](#), [the Addis Ababa Action Agenda on Financing for Development](#), [the Sendai Framework for Disaster Risk Reduction 2015-2030](#) and the [United Nations Convention against Corruption](#).

HIGHLIGHTING the public audit pronouncements of the International Organization of Supreme Audit Institutions (INTOSAI) that establish internationally recognized professional principles and standards in the application of the methodology and support the effective functioning of SAIs, in particular, those related to the Value and Benefits of SAIs [INTOSAI - P12](#), Transparency, and accountability [INTOSAI - P20](#); Public Sector Audit [ISSAI 100](#), Code of ethics [ISSAI 130](#), Environmental Audit [GUID 5200](#), Sustainable development [GUID 5202](#), Audits of International Environmental Accords [GUID 5203](#), Corruption Prevention [GUID 5270](#), Audit of Development and Key Indicators [GUID 5290](#), and, Disaster Management Audit [GUID 5330](#); Evaluation of Public Policies [GUID 9020](#).



REAFFIRMING the value of joint work with stakeholders and civil society and/or victims and/or those affected by emergency crisis processes.

ENDORISING the adherence of our SAIs to the declarations of the INTOSAI Congresses (INCOSAI) such as the [Abu Dhabi Declaration](#) on transparency and accountability of SAIs, as well as the fight against corruption, and the Beijing Declaration on Good Governance, and the conclusions and recommendations of the [24th United Nations/INTOSAI Symposium](#) on digitization, open data and data mining: relevance and implications for SAIs' audits and for enhancing their contribution to the follow-up and review of the SDGs.

DECLARING that SAIs have the mandate to audit compliance with standards, the management of national policies, and the international commitments of our countries, so it is necessary to reflect on the level of influence we exert on reality.

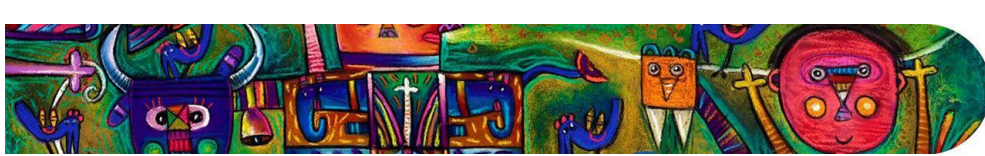
CONSIDERING that the SAIs, in accordance with their leaders, verify whether the budget planning of our countries has achieved a balance between social, economic, and environmental aspects since, beyond the review of the application of public resources, it is necessary to evaluate its impact. The performance audits carried out on social and economic programs to overcome poverty and health include a review of their impact in the face of the climate emergency and the intensification of disasters.

RECOGNIZING that SAIs audit the progress of the SDGs and that our findings are consistent with what is indicated by the GAR 2022: "risk reduction needs to be at the core of the measures to accelerate action against climate change and achieve development."

DECLARING that these issues constitute fundamental challenges faced by our countries because they impact the development of people and the full validity of Human Rights.

MAINTAINING that in order to carry out these activities, adequate technical preparation of the audit teams in matters of integrity and the fight against corruption is necessary. Likewise, identify attempts to directly influence the formulation of policies, rules, and regulations of society, favoring particular interests over the public interest.

RECOGNIZING that SAIs must allocate adequate personnel and resources to these issues to promote the use of knowledge and the dissemination of good practices since skills and preparation are required in technical areas related to economic, environmental, social, cultural, and key policies.



RECOGNIZING that in government auditing, evidence is evaluated to determine whether the information or conditions of a given project or program carried out with public resources comply with the criteria established by the applicable regulations, so SAls must ensure that relevant and reliable information is available. This implies that in addition to the existence of quality disaggregated data, these must be: accessible, comprehensive, timely, verifiable, meaningful, and reliable, to help measure progress, enable follow-up, and support monitoring.

UNDERSTANDING that government auditing must be based on a solid understanding of the audited policy, which must be based on quality information, which must be based on robust, official, and reliable evidence and data, since SAls contribute to strengthening the financial management systems of public institutions with their findings, knowing that continuous accountability within the government will create a preventive environment against corruption.

VALUING that the audits carried out on climate change and disaster risk reduction make it possible to contribute to the strengthening and evolution of governance by evaluating the consistency of regulatory frameworks and their congruence with the powers of the actors and with the objectives established in the deadlines indicated in each legal instrument.

INDICATING that the audits should check that the public exercise has been oriented towards increasing the preparation of governments in the event of a disaster, in order to provide an effective response, and rebuild better in the area of recovery, rehabilitation, and reconstruction. When concretizing the recovery, it is necessary to incorporate a vision of improving the condition prior to the occurrence of the phenomenon that led to the disturbance in the shortest possible time, which allows an efficient recovery at all scales and develops the institutional capacity for the effective management of the consequences.

MAINTAINING that auditing the public budget for comprehensive disaster risk management and the climate emergency requires, in addition to understanding the challenges, preparing an agenda of issues that allow SAls to have a prioritized list of matters subject to audit.

NOTING that audit findings provide resilience, environmental restoration, and strengthen institutions when evaluating the implementation of public policies and disaster risk reduction and climate emergency programs.

AS STATED ABOVE, WE COMMIT OURSELVES TO

FIRST. - Ensure that in the performance audits carried out on climate change and disaster risk reduction issues, the audit teams have sufficient technical knowledge. For this reason, we will strengthen the structures and capacities of each SAI to



address in a sufficient and committed manner the knowledge of the commitments acquired by national and local governments in this matter.

SECOND.- Generate spaces for dialogue with the legislative branch of each country, to analyze the impact on the cycle of budget elaboration, execution, and accountability in these specific topics. This could be supported by the documentation of the follow-up of the recommendations of the audit reports and the good practices of the region.

THIRD. - Intensify and strengthen the audit of the SDGs and consider as priority audits those that are linked to SDG 13 "Take urgent action to combat climate change and its impacts" and its targets such as strengthening resilience processes, ecological restoration, and adaptive capacity to climate-related risks and disasters, on climate change mitigation, adaptation, reduction of its effects and early warning. As well as mechanisms to increase inclusive planning and management.

FOURTH. - To convene the interested third parties that accompany and are related to the work of OLACEFS to enrich the methodologies, approaches, and technological tools that the audit teams require in their auditing exercise.

FIFTH. - Generate alliances with the private sector, academia, and civil society to incorporate perspectives and new approaches that enrich the scope of government auditing in terms of disaster risk reduction and climate change.

SIXTH. - Promote the committees, commissions, and working groups of OLACEFS to develop a common body of knowledge that leads to the strengthening of capacities for the development of coordinated audits.

SEVENTH. - Encourage the relevant OLACEFS committees, commissions, and working groups to adopt and adapt GUID 5330 Guidelines on the Audit of Disaster Management and to review corruption risks in the pre-disaster, disaster, and post-disaster phases.

EIGHTH. - Promote workshops [SAINT](#) in national and international bodies responsible for climate change and disaster risk reduction.

NINTH. - Convene and create an audit community with expertise in crises whose contributions are shared with the other INTOSAI regions, in particular with the Caribbean Organization of Supreme Audit Institutions (CAROSAI) in order to have timely and efficient cooperation in the specific review of its insular context.



TENTH. - Encourage regional cooperation, sharing good practices and technological tools that allow improving the internal capacities of each SAI to play an active role in the fight against climate change.

ELEVENTH. - Strengthen the auditing role of SAIs in matters of climate change, developing short- and medium-term plans to gradually incorporate national audits into the different instruments and policies on mitigation and adaptation to climate change.

TWELFTH. - Support the INTOSAI "Climate Scanner" initiative through active participation, which allows technical, independent, and useful information at a global level for decision-making on climate change.

Convinced of the transcendence and great value of what is stated here and *in honor of the auditing community in the region that died for COVID-19*, we signed in Oaxaca de Juárez, Oaxaca, on the twenty-third day of September of the year two thousand twenty-two.

"WE SIGN THIS DECLARATION WHICH IS OF FREE ADHERENCE SUBJECT TO THE RESPECTIVE NATIONAL MANDATES AND LEGISLATIONS:"

Office of the Auditor General of
Argentina

Office of the Auditor General of
Belize

Office of the Comptroller General of
the State of **Bolivia**

Federal Court of Accounts (TCU)
Brazil

Office of the Comptroller General of
Chile

Office of the Comptroller General of
the Republic of **Colombia**

Office of the Comptroller General of
the Republic of **Costa Rica**

Office of the Comptroller General of
the Republic of **Cuba**



Office of the Comptroller General of
the Republic of **Curazao**

Office of the Comptroller General of
the State of **Ecuador**

Court of Accounts of the Republic of
El Salvador

Office of the Comptroller General of
Accounts of the Republic of
Guatemala

Court of Accounts of the Republic of
Honduras

Superior Audit Office of the
Federation of **México**

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Dominican Republic

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Republic of **Uruguay**

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the Bolivian Republic of **Venezuela**