

Conclusions and Recommendations

26th UN/INTOSAI Symposium

Implementation of SDG 13 on climate action:
Role, contribution and experience of
Supreme Audit Institutions (SAIs)

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Conclusions

A. In light of the urgent global and complex challenges posed by climate change, Supreme Audit Institutions (SAIs) play a crucial role in the implementation of Sustainable Development Goal (SDG) 13, which calls for urgent action to combat climate change and its impacts, by providing independent and objective assessments of national climate action;

B. Emphasising the valuable contribution SAIs make to meeting commitments under global climate agreements through their independent audits of national climate action and fostering effective oversight, accountability and transparency in climate change efforts;

C. Recalling that the urgency of meaningful action by nations and the international community to combat climate change and address its impacts on the environment, society and the economy was clearly stated in the 2030 Agenda for Sustainable Development; and the necessity of integrating climate change adaptation into policies has been stressed even more since then;

The participants of the Symposium on “Implementation of SDG 13 on climate action: role, contribution and experience of Supreme Audit Institutions (SAIs)” have intensively discussed how the experiences of SAIs in conducting independent climate-related audits on policies, governance and the use of public funds contribute to strengthening climate action.

In detail, they have elaborated on

- SAI practices in auditing the impact of climate change.
- Enabling conditions for auditing climate action.
- Strengthening climate action – impacts of climate change audits.

Recommendations

As a result of their intensive discussions, the participants of the Symposium:

1. Underline the UN Resolutions¹ recognition of the important role of SAIs in promoting greater efficiency, accountability, effectiveness and transparency of public administration and the use of public funds;
2. Emphasize that climate change is one of the most urgent and complex issues facing national governments today, with significant risks to public budgets, and that SAIs play a key role in support of cost-effective and impactful national climate action;
3. Underline the essential contribution that SAIs can make to the achievement of SDG 13 and the 2030 Agenda, by assessing how governments act on national commitments made under international instruments, including UNFCCC and the Paris agreement, as well as whether national strategies, policies, programs and implementing measures have been effective, sustainable and sound, and emphasize that capable, well-resourced, and independent SAIs can effectively scrutinize government performance, identify challenges and provide valuable insights for informed decision-making on climate change;
4. Emphasize that SAIs can only fulfil these important responsibilities adequately and lead by example by advancing environmental sustainability of SAIs if they can exercise their mandate independently, with adequate resources and unrestricted access to necessary information and data;
5. Underline the importance of good governance in the realm of climate mitigation and adaptation actions, which provides the institutions and the spaces for establishing an overall direction of development, setting targets, coordinating actions and providing regulations at national and subnational levels. SAIs should ensure accountability for reporting on progress and learning from failures;
6. Acknowledge that regions and countries face different contexts, challenges and vulnerabilities and have different priorities with respect to national climate action, and that SAIs need to develop capacities that respond to national priorities and support governments to advance climate action, including through the assessment of the performance of programs and policies;

¹ UN General Assembly Resolutions A/66/209 (22 Dec. 2011) and A/69/228 (19 Dec. 2014).

7. Encourage SAIs to prioritize in their audit work the oversight of adaptation actions as well as of activities with high greenhouse gas emissions and their effects on climate resilience in the energy sector, as well as energy transition initiatives, which need to be inclusive, acknowledging the specific nature of environmental issues in oil and gas producing countries;
8. Acknowledge that Small Island Developing States (SIDS) are uniquely vulnerable to the impacts of climate change and encourage SAIs in SIDS to prioritize climate-related audits, while acknowledging the specific challenges they face to undertake comprehensive assessments of national climate actions;
9. Underline that SAIs in SIDS can only fulfil their responsibilities related to auditing national climate action if they can exercise their mandate independently, with adequate legal frameworks, resources, capacities and access to information and data, and with support from the global SAI community and donors, including through capacity-building initiatives;
10. Acknowledge that INTOSAI, its bodies, regional groups and member SAIs have developed a wide range of methodologies, tools, and practices to audit national climate action, and recognize the support provided to SAIs by the INTOSAI Development Initiative, the INTOSAI Working Group on Environmental Auditing and the Federal Court of Account of Brazil to build their internal capacities to conduct climate-related audits and assessments, with a focus on climate adaptation and mitigation;
11. Welcome the INTOSAI Development Initiative and the Federal Court of Accounts of Brazil to continue to exchange information on their respective programs on climate change within the framework of the Working Group on Environmental Auditing in order to maximize the synergies between existing initiatives in this area;
12. Encourage SAIs to continue to focus on climate change and the impact it poses to public financial stability in their annual audit plans, integrate climate change-related aspects in all types of audits as appropriate, as well as invest in developing internal knowledge and capacities on climate-related audits, including through participating in existing international initiatives within INTOSAI;
13. Encourage SAIs to identify critical gaps in the availability of data, lack of standardized metrics for assessing the impact of climate change and information on national climate action, and share information and practices in this regard;

14. Highlight the potential of the ClimateScanner framework as a tool for enhancing the capacity of SAIs to assess governments' actions to address climate change and systematically identifying the status of national climate action, sources of information, and data gaps;
15. Encourage SAIs to assess the effectiveness of institutional arrangements and procedures and overall governance for climate action, including with regard to horizontal and vertical coherence and coordination, long-term planning, implementation, monitoring, reporting and stakeholder engagement, and also by incorporating the "Leave No One Behind" principle to consider the impact of government climate programs, policies and projects on vulnerable and marginalized groups;
16. Encourage SAIs to pay attention to the distributional impacts of climate policies that affect the acceptability of these measures by the public, including their potential effects on exacerbating inequalities;
17. Emphasize the importance of considering and using tools to recognize all expenditures and revenues in assessing governments' action on climate change, including subsidies and tax expenditures as well as spending that may counteract climate action;
18. Emphasize the importance of the adoption of appropriate accounting frameworks for climate-related risk disclosure and reporting by governments and that SAIs will increasingly play a key role in providing assurance on the sustainability reporting of government entities;
19. Encourage SAIs to build on their experiences in leveraging the use of new technologies and tools and adopting agile working methods for data collection, analysis and reporting to enhance impact and visibility of climate-related audits;
20. Emphasize that clear and consistent communication and engagement with stakeholders and the general public is an important factor in increasing the impacts of audits of national climate action, including by triggering policy discussions and rapid reaction by auditees;
21. Encourage collaboration and knowledge-sharing among SAIs, on climate change audits through INTOSAI regional and sub-regional organizations and bilateral cooperation, including for collaborative audits, to raise awareness and share the results of the work of SAIs in this area, foster innovation and mutually contribute to the development of skills and capacities to audit climate change;

22. Underline the importance of continuing the successful cooperation between SAIs and the United Nations² as well as with other external partners, inter alia through the exchange of lessons learned from climate-related and cooperative audits, in order to build awareness on the work of SAIs on climate change in the international community and inform relevant international processes as appropriate.

² UN General Assembly Resolution A/69/327 (6 Oct. 2015)