



CLIMATESCANNER

Pretoria, November 8th, 2023

Context

13 CLIMATE
ACTION



USD 100 billions/year (Paris Agreement)

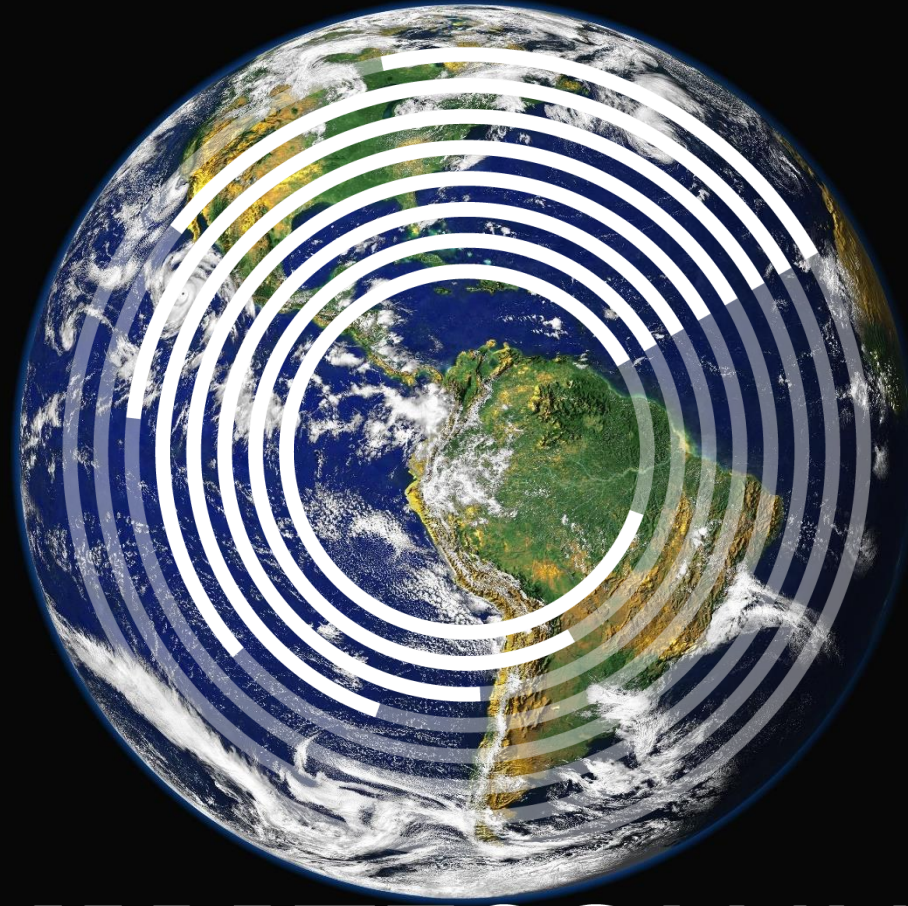
*Sustainability is a top priority for TCU's
chairmanship at INTOSAI (2022-2025)*



*SAIs as a
global voice
on climate
change*



**International Organization of
Supreme Audit Institutions**



CLIMATE SCANNER

A global initiative by Supreme Audit Institutions (SAIs) for assessing governments' action for climate

Rapid review tool

Useful and feasible for all SAIs

Governance

Finance

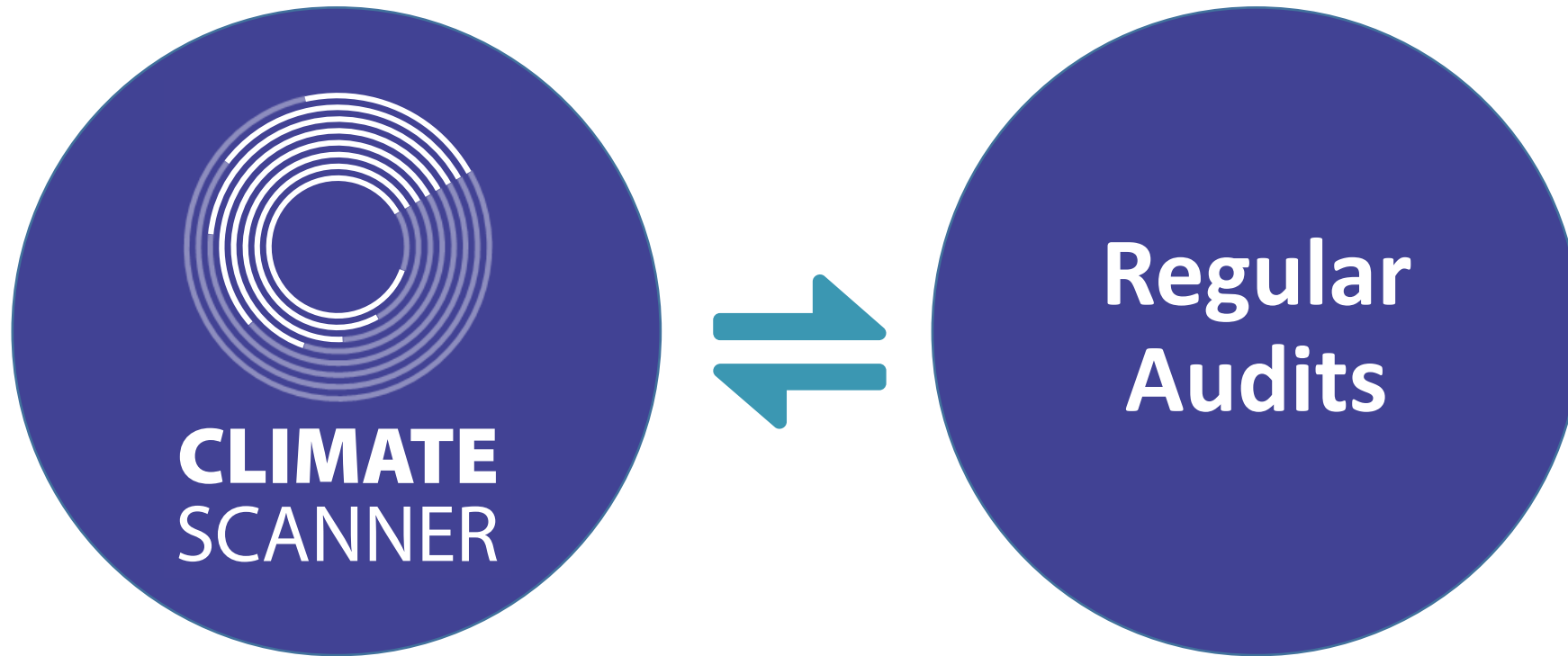
Public policies

International

National

Rapid review tool

Complementary processes



ClimateScanner **Objectives**

- 1. Assess** national governments' climate action
- 2. Generate** a **global movement** driven by SAIs
- 3. Consolidate** data in a global overview
- 4. Support** decision for future SAIs' works
- 5. Contribute** to INTOSAI's global voice



Building the ClimateScanner

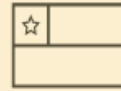
**Designed
by an
Executive
Group of
18 SAIs**



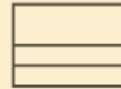
Brazil



Canada



Chile



Colombia



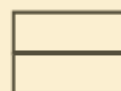
**European Court of
Auditors**



Finland



India



Indonesia



Kenya



Maldives



Morocco



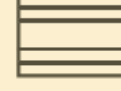
New Zealand



Philippines



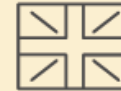
Slovakia



Thailand



United Arab Emirates



United Kingdom



United States of America

Governance Axis

Categories	Components
Institutionalization	G1. Legal and regulatory framework
	G2. Government structure
Strategy	G3. Long-term strategy
	G4. Risk management
Coordination	G5. Horizontal and vertical coordination
	G6. Stakeholder engagement
Accountability	G7. Inclusiveness
	G8. Monitoring mechanisms
	G9. Transparency
	G10. Oversight and climate litigation

Public Policies Axis

Categories	Components
International commitments	P1. Nationally Determined Contribution (NDC)
General strategies	P2. Mitigation Strategy
	P3. National Adaptation Plans and Strategies
Sectoral components	P4. Mitigation sectors
	P5. Adaptation sectors

Finance Axis

Categories	Components
Public Climate Finance	F1. Domestic climate finance
	F2. International climate finance – provider countries
	F3. International climate finance – recipient countries
Private Climate Finance	F4. Domestic and international private climate finance mechanisms

ClimateScanner tool
Basic structure

Governance

Component G1

Component G2

...

Component Gn

Item A

Item B

Item C

ClimateScanner tool

Basic structure

Governance

Component G1

Component G2

...

Component Gn

Scale of implementation

3 items: Advanced

2 items: Intermediate

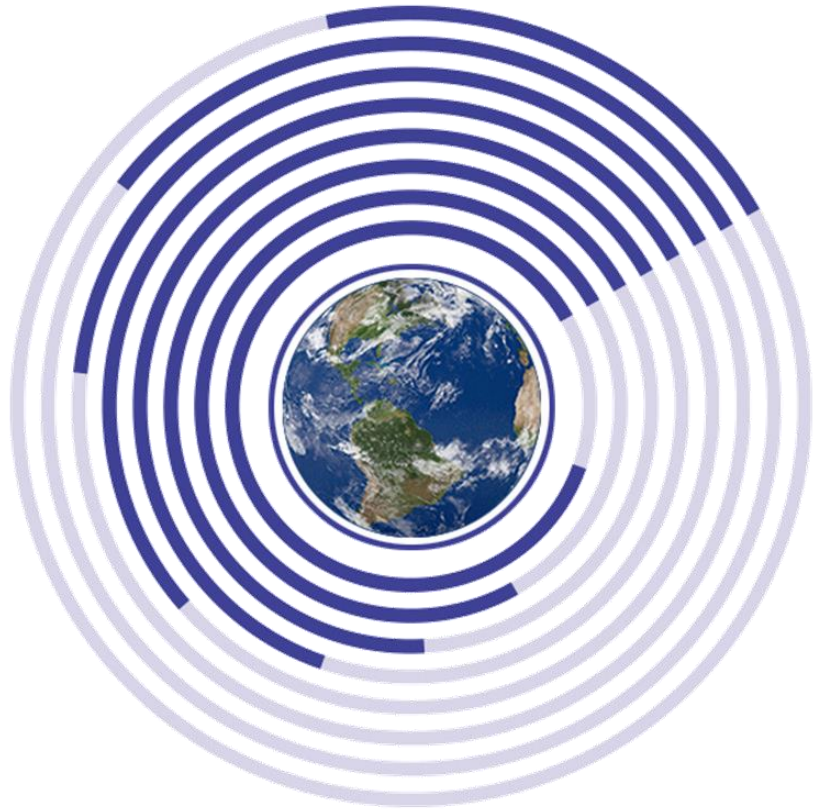
1 item: Basic

0 items: Insufficient

Institutionalization

G1. LEGISLATION FRAMEWORK

Description of component	Scale of assessment: range 0 – 3		
	Item A	Item B	Item C
<p>This component assesses the existence of a legislation framework for climate change in the country and whether it provides integration between the aspects of the Paris Agreement and national planning instruments.</p> <p>References:</p> <ul style="list-style-type: none"> • UNFCCC (Preamble, paragraph 10) • Climate Change Institutional Assessment (World Bank) (element 1.1) • World Bank Reference Guide to Climate Change Framework Legislation (World Bank Group) • Guidelines for Assessing Governance of the Government Center (TCU) (page 35, E.1) 	<p>Existence of legislation framework There is a climate change legislation framework.</p>	<p>Consistency with Paris Agreement Climate legislation is coherent to the Paris Agreement.</p>	<p>Mainstreaming Climate legislation provides for mainstreaming climate change aspects into national planning instruments and most relevant sectoral plans.</p>
	<p>Evidence: The laws and regulations related to climate change.</p>	<p>Evidence: The laws and regulations that compose the framework are consistent with the commitments set out at the Paris Agreement or provide an overarching legislative arrangement under which the NDCs can be achieved.</p>	<p>Evidence: Laws and regulations that compose the framework require the incorporation of climate change aspects into other planning instruments or provide an overarching legislative arrangement under which building climate change aspects into national planning instruments/sectoral plans is enabled.</p>
<p>Sources of information:</p>			



Web Platform

Global Results

Results

Governance

Public policies

Finance



Overall

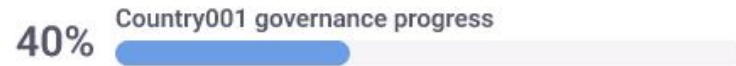
Details

Global Strengths and Challenges in Government Action for Climate



Prototype

Country001 - Governance



Click on the items to see the details

Institutionalization

A B C

G1. Legislation framework



G2. Government structure



Strategy

A B C

G3. Planning



G4. Risk management



Management

A B C

G5. Leadership



G6. Coordination



Strategy - G4. Risk Management

C. Risks in main planning instruments and in sectoral policies

Description

The main planning instruments and the main sectoral policies for the country incorporates climate risks.

SAI's assessment

Not Implemented

SAI's comment

Even though the 4th Assessment Report on Key National Policies brings a complete risk mapping, with impact assessment, it was not possible to identify a well-established routine for such process, or mechanisms that guarantee the inclusion of climate issues in eventual future iterations.

Evidence

Coordinated International Audit on Climate Change - 2010

Category : Audit

Description: SAI data

Year: 2010

Prototype

Global Panorama





ClimateScanner will identify **challenges & strengths** in government action for climate in **national** and **global** levels

Partnerships



United Nations

Department of
Economic and
Social Affairs



WORLD BANK GROUP



IDB

Inter-American
Development Bank

Project schedule

2022

Planning phase

Project design

Publicizing and networking

Official launch
(XXIV Incosai, Rio,
NOV/22)

2023

Design phase

Tool design

Global survey on
SAIs' capacities

Pilot tests

Finalization

2024

Execution phase

Global Call

Capacity building

Use of the tool by
SAIs

Consolidation and
communication



COP²⁸
UAE

Global Call at UN Headquarters

Target Audience:
Heads of SAIs
(Formal Commitment)





*Two-days meeting
(1st week of March 2024)*

*Invitation letter:
Save the date;
Include in SAI's annual planning.*

Technical level:

Training for ClimateScanner

Support and follow up SAIs

Count on INTOSAI, WGGEA and regional groups (key role)



Strategy

- **High-level support** from the Heads of SAIs
- **Training** for the ClimateScanner
- **Share** knowledge and experiences
- **Support** and **follow up** participating SAIs
- **Count on** INTOSAI, WGEA and regional groups



Execution phase timetable

2024

(dates are tentative)

**ClimateScanner
Global Call**



**Application of
ClimateScanner by SAIs**

**UNFCCC
COP 29**



1st quarter

2nd quarter

3rd quarter

4th quarter

**Training for the
ClimateScanner**

(formats to be defined)



Support to participating SAIs
Data collecting and verification



Data consolidation
Communication products

**Consolidation
technical
workshop**



**SAIs working
together towards
climate action!**



Siyabonga!

sites.tcu.gov.br/climatescanner

climate@tcu.gov.br

#ISupportClimateScanner

#EuApoioClimateScanner



**Additional
information on
ClimateScanner**

Deliverables and impacts

- 1. Global Movement:** driven by SAIs, towards climate action and transparency.
- 2. Comprehensive assessment:** challenges, strengths, good practices, and recommendations.
- 3. Inputs to stakeholders:** analysis based on evidence, input to the Global Stocktake process.
- 4. Immediate action framework:** shedding light on the need for immediate actions.
- 5. Implementation enhancement:** implementation of international commitments.

Deliverables and impacts

6. Transparency and Accountability guidelines: measures to improve transparency and accountability in climate-related initiatives.

7. Follow-Up monitoring system: system to stay informed and engaged with follow-ups on climate projects and commitments.

8. SAI awareness: relevant role and contribution of SAIs in addressing climate change.

9. Climate integration into audits: Mainstreaming climate change aspects into audits conducted by SAIs.

10. Training program: roadmap for future works and training for auditors focusing on climate-related topics.

UN RES A/69/228, 2014

Role of SAIs and INTOSAI for SDGs

- *in promoting the efficiency, accountability, effectiveness and transparency of public administration, which is conducive to the achievement of national development objectives and priorities as well as the internationally agreed development goals;*
- *in fostering governmental accountability for the use of resources and their performance in achieving development goals;*
- *in promoting greater efficiency, accountability, effectiveness, transparency and efficient and effective receipt and use of public resources for the benefit of citizens;*
- *interest of the INTOSAI in the post-2015 development agenda;*

UN RES A/69/228, 2014

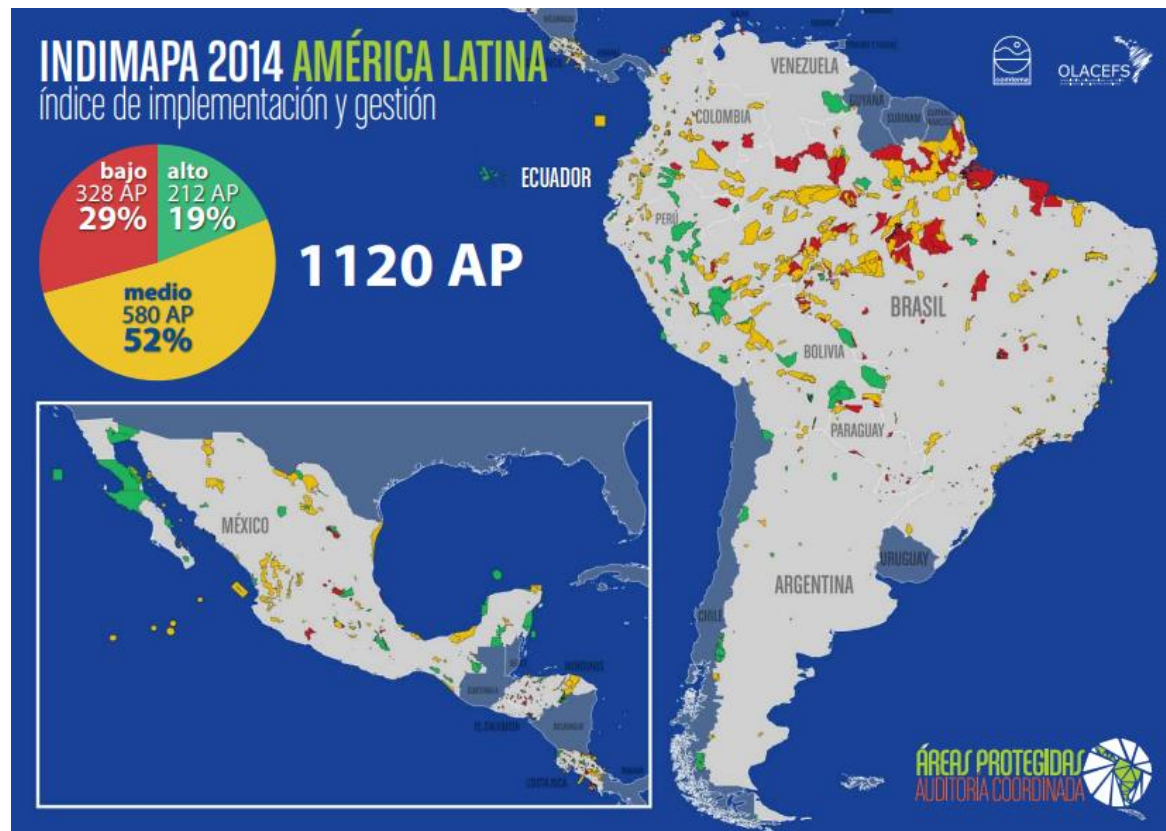
International cooperation & capacity-building

- *Encourages **Member States** and relevant **UN institutions**...*
 - *to continue and to intensify their cooperation, including in capacity-building, with the **INTOSAI** in order to promote good governance at all levels by ensuring efficiency, accountability, effectiveness and transparency through **strengthened SAIs**, including, as appropriate, the improvement of public accounting systems;*
 - *to give due consideration to the independence and capacity-building of SAIs in a manner consistent with their national institutional structures, as well as to the improvement of public accounting systems in accordance with national development plans in the context of the post-2015 development agenda;*
- *Importance of continuing international cooperation to support developing countries in capacity-building, knowledge and best practices related to public accounting and auditing.*

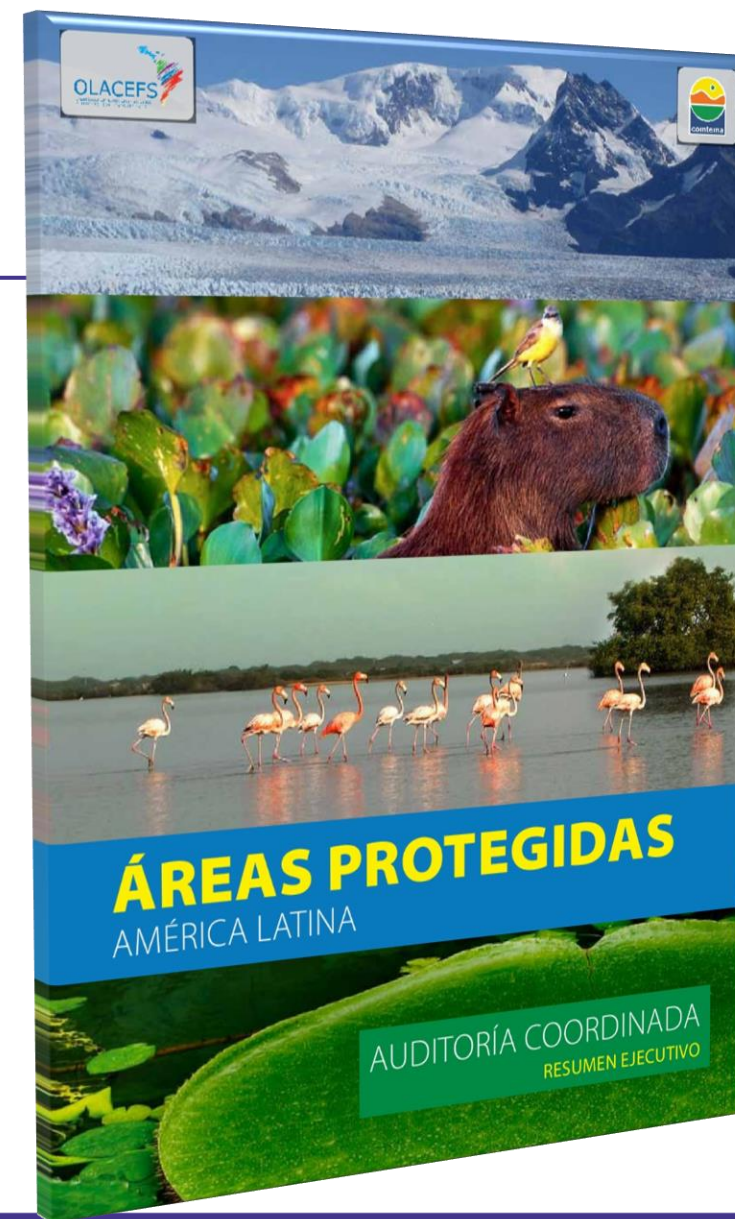
Previous experience...

- **Coordinated Audits on Protected Areas:**
 - 2022/2023: 3rd edition in Africa and Southeast Asia (SAIs from Portuguese-Speaking countries, OISC-CPLP: Angola, Mozambique, Cape Verde, Guinea-Bissau, Sao Tome and Principe, and East Timor).
- **Other coordinated audits in OLACEFS**
- **Tools:**
 - INDIMAPA
 - DFOG Analysis (Duplications, Fragmentations, Overlaps, Gaps)

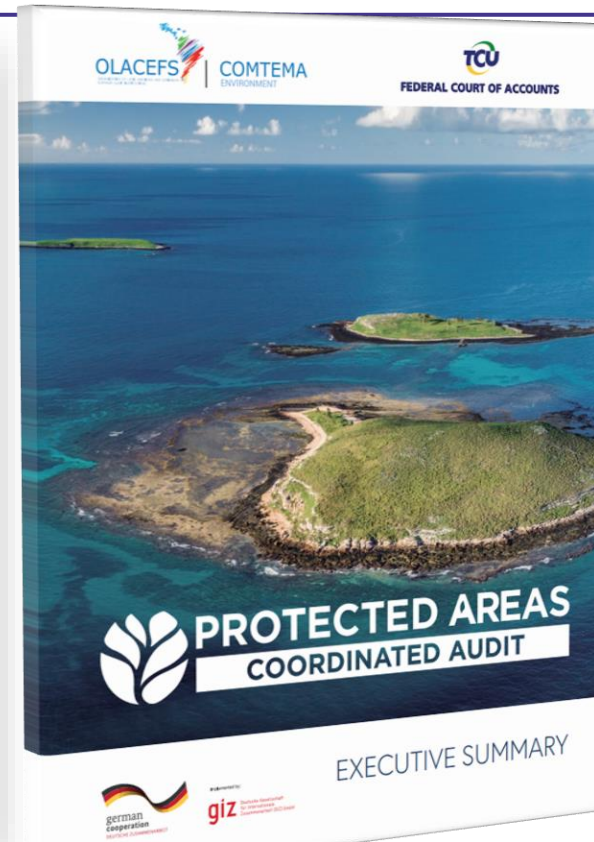
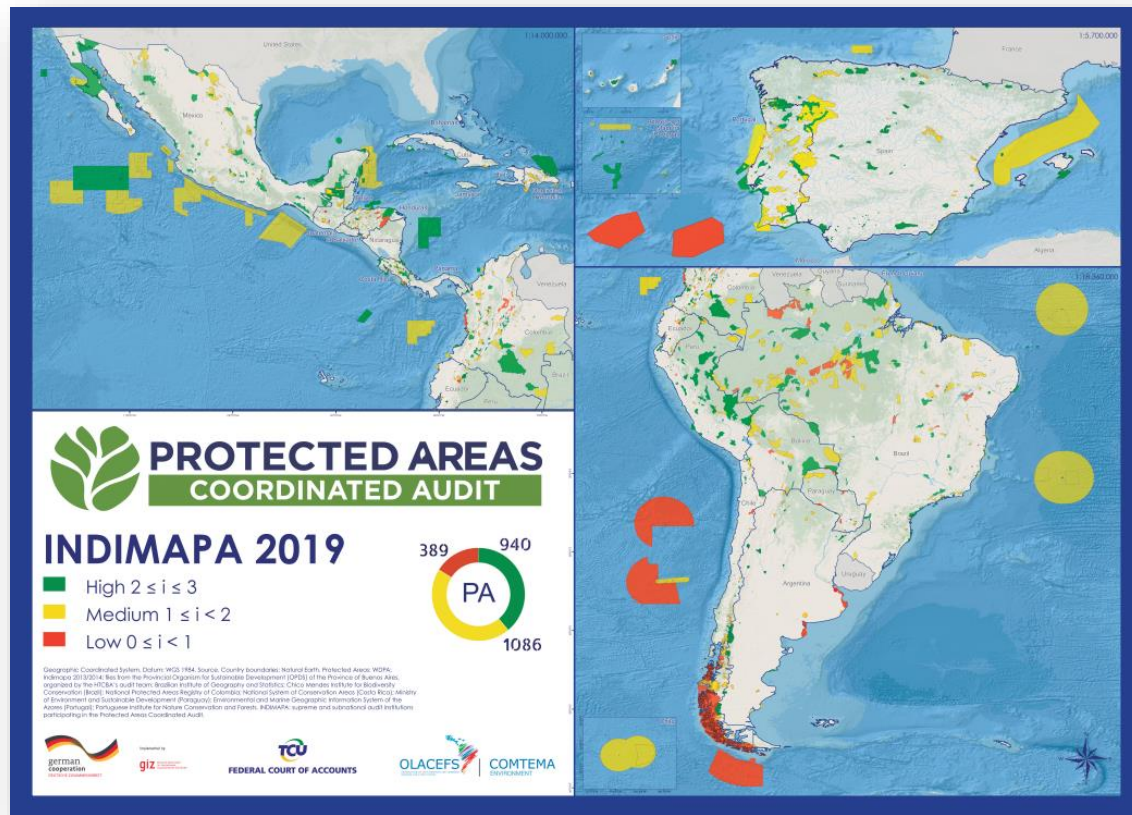
Coordinated Audit (1st edition) Protected Areas (2014/2015)



<https://portal.tcu.gov.br/biblioteca-digital/auditoria-coordenada-nas-areas-protegidas-da-america-latina.htm>



Coordinated Audit (2nd edition) Protected Areas (2019/2020)



PROTECTED AREAS COORDINATED AUDIT

The establishment of **protected areas (PAs)** is the main strategy worldwide for the in situ conservation of biodiversity. The management of this natural heritage depends on the implementation of effective public policies on the part of governments and actors involved. The importance of national systems of protected areas is recognized by the United Nations, in the **Convention on Biological Diversity (CBD)** and in the Sustainable Development Goals of the **2030 Agenda for Sustainable Development**.

Aichi Target 11 – terrestrial and marine coverage

Aichi Target 11 from the CBD requires that, by 2020, at least **17%** of terrestrial and inland water, and **50%** of coastal and marine areas are conserved by means of **systems of protected areas** that are managed in an effective and equitable manner, among other requirements. This target is consistent with SDG targets 15.1 and 14.5.

It was concluded that the contributions of the participating countries were significant considering the required percentages.

In 2019, 13 of the 17 participating countries managed to have at least 17% of their terrestrial and inland water areas included in their systems of PAs. Regarding marine and coastal areas, data were obtained for 14 countries, 8 of which have more than 10% of their marine and coastal areas under protection. This represents a significant progress when compared to 2014, given that in that year the protection of marine and coastal zones was far from reaching the target.

Countries participating in the 2019 audit

Country	Terrestrial	Marine
Argentina	13.1%	7.1%
Bolivia	26.5%	NA
Brazil	18.1%	26.4%
Chile	20.5%	42.3%
Colombia	16.3%	13.8%
Costa Rica	25.5%	7.6%
Cuba	17.2%	25.0%
Dominican Republic	25.0%	10.0%
Ecuador	22.0%	13.0%
El Salvador	24.8%	0.9%
Guatemala	30.9%	0.9%
Honduras	28.4%	No data
Paraguay	10.9%	22.1%
Peru	15.0%	NA
Portugal	13.5%	0.5%
Spain	26.0%	9.2%*
	32.8%	12.0%

*Considering the extended continental platform, in compliance with contribution by the United Nations. Source: prepared in-house, based on data provided by the countries between 2014 and 2020. The percentages may have changed since then.

The objective of the audit was to assess the level of implementation and management of the protected areas in participating countries, as well as their progress in the fulfillment of international targets, such as those from the CBD and from the 2030 Agenda.

Source: prepared in-house.

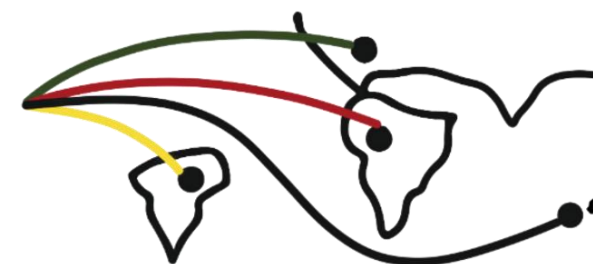
german cooperation giz

<https://portal.tcu.gov.br/biblioteca-digital/auditoria-coordenada-em-areas-protegidas-2-edicao.htm>

Coordinated Audit (3rd edition) Protected Areas (2022/2023)



COORDINATED AUDIT
PROTECTED AREAS
PORTUGUESE LANGUAGE COUNTRIES



Tribunais de Contas
Países de Língua Portuguesa

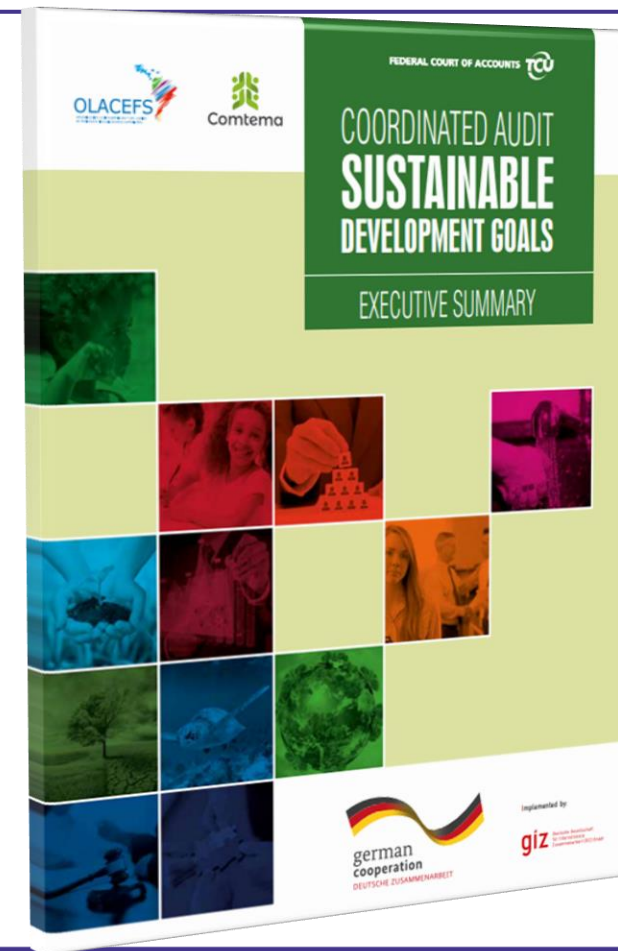
**Some
figures...**



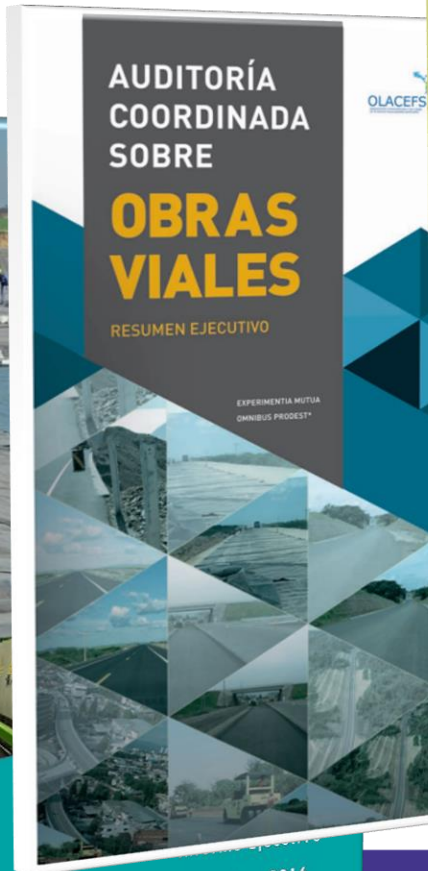
3 editions
2.500+ PAs
100+ auditors
**33 SAIs &
subnational**
24 countries
5 continents
10 years

Coordinated Audit Protected Areas

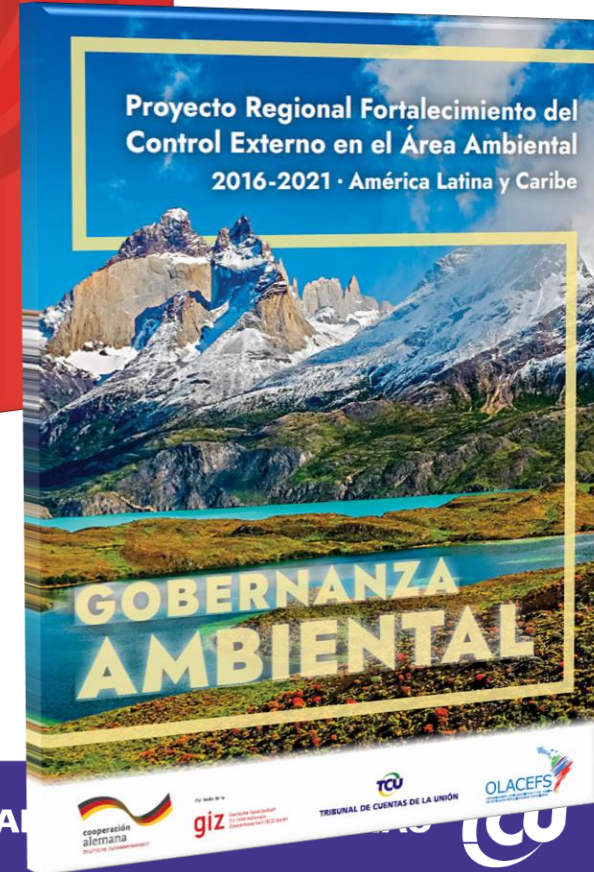
Coordinated Audit SDG Preparedness (2017/2018)



Coordinated Audits Others...



Octubre, 2016



INTOSAI



INTOSAI
Working Group
on Environmental
Auditing

TRIBUNAL



giz

TRIBUNAL DE CUENTAS DE LA UNIÓN



TCU

Tools

INDIMAPA, DFOG



Duplication



Fragmentation



Overlap



Gap



INTOSAI
Working Group
on Environmental
Auditing

References

- [ClimateScanner](#)
- [DFOG Analysis](#) (Duplication, Fragmentation, Overlap, Gaps)
- [INDIMAPA](#) (Protected Areas)
- Protected Areas Coordinated Audit: [1st edition \(2014/2015\)](#), [2nd edition \(2019/2020\)](#)
- [Coordinated Audit on the preparedness of the Latin American Governments for implementing the SDGs](#)