



# CLIMATE SCANNER

Report .....  
Design Phase  
..... **2023**





## 1. INTRODUCTION

Climate change is considered to be the greatest global challenge of our time. The increase in the concentration of greenhouse gases in the atmosphere has negative environmental, economic and social impacts. It is a phenomenon that tends to reduce the availability of water, food and biodiversity, among other effects.

Although global climate action is a shared responsibility of many stakeholders in the public and private sectors, national governments play a prominent role in climate action by allocating public resources, designing and implementing public policies, and orchestrating different actors through governance mechanisms in pursuit of a common goal: mitigating greenhouse gas emissions and promoting adaptation to the impacts of climate change.

Although Supreme Audit Institutions (SAIs) have different mandates in each country, they all share the same mission of providing independent assessments of the use of public resources and the performance of public policies. Therefore, they occupy a unique position among governmental organizations, as they can provide reliable and independent information, in addition to contributing to government transparency and the improvement of public policies.

With this in mind, the [International Organization of Supreme Audit Institutions \(INTOSAI\)](#) has decided to develop the ClimateScanner, a rapid assessment tool that will allow different SAIs to evaluate government actions to address the climate crisis. The Federal Court of Accounts (TCU – SAI Brazil), as Chair of INTOSAI, is coordinating this project implementation together with the INTOSAI Working Group on Environmental Auditing (INTOSAI WGEA).

The ClimateScanner Executive Group, consisting of seventeen SAIs from different regions of the world, was created to develop the assessment methodology. This group includes SAIs from the following countries: Brazil, Canada, Chile, Colombia, United Arab Emirates, Slovakia, United States, Philippines, Finland, India, Indonesia, Maldives, Morocco, New Zealand, Kenya, United Kingdom and Thailand, in addition to the European Court of Auditors. It should be noted that the initiative has also received technical support from several international institutions - the United Nations Department of Economic and Social Affairs (UNDESA), the United Nations Development Programme (UNDP), the Inter-American Development Bank (IDB) and the World Bank. UNDESA also provided financial support for some project activities in 2023.

## 2. ACTIVITIES CARRIED OUT IN 2023

The official start of the work of the Executive Group took place with virtual meetings with representatives of the respective SAIs on February 27 and 28, 2023, where the work objectives, schedule of activities, main products to be developed, etc. were discussed.



From that moment on, the Executive Group was divided into four teams, each responsible for developing the methodology related to each of the axes (governance, public policies and financing) and also for preparing the global research to map skills and training needs. From then on, the teams worked on their respective products through several online meetings. TCU, as project coordinator, integrated the four teams, conducting and coordinating the virtual sessions.

The first on-site technical workshop was held in Brasília, Brazil, from May 22 to 26, where members of the Executive Group met to advance the development of the methodology and the corresponding tool, as well as the research with the SAIs. The workshop also included the participation of several experts in the field who contributed to the discussions and product development.

Following the contributions of the teams in the above-mentioned workshop, adjustments were made to the tool and the first version of the assessment methodology was achieved. This version was presented at the ClimateScanner High-Level Meeting held in Foz do Iguaçu, Paraná, Brazil, from 17 to 19 July. In this event, the authorities representing the SAIs of the Executive Group were present and were able to ratify the version of the methodology presented. In addition, the global ClimateScanner survey was launched with the aim of identifying SAIs' experiences with climate change, identifying challenges and training opportunities to enhance SAIs' oversight actions on the topic, and mapping the risks of SAIs' participation in the project.

After the first version of the methodology was made official, the pilot testing period began, during which the SAIs of the Executive Group were able to apply the tool in their countries, with the aim of testing its consistency and gathering input for its improvement. To assist the teams in their search for information, the United Nations Development Programme (UNDP) held a series of meetings and training sessions with the teams to present the main documents related to the international agreements to combat climate change, from which it was possible to extract some of the information to complete the assessments.

From September 25 to 29, the second on-site technical workshop was held in Abu Dhabi, United Arab Emirates, where members of the Executive Group met to make final adjustments to the assessment methodology based on the pilot tests. Once again, the event was attended by experts who were able to contribute to the construction of a more robust and consistent methodology. The preliminary results of the global research were also presented at this meeting.

Following input from the Abu Dhabi event, the TCU coordination team made final adjustments to the assessment methodology and consolidated the final document to be presented at COP28. The final results of the global survey were also consolidated and will be presented in the next topic. It should be noted that, in parallel with the above-mentioned work, in 2023 the TCU Information Technology Department started the



development of the ClimateScanner assessment application and web platform. In this application, the SAI teams participating in the project will be able to conduct their assessments according to the developed methodology. The web platform will make the assessment results available to a wide range of audiences, including governments, civil society and citizens. These products are expected to be available in early 2024.

### 3. SURVEY RESULTS

As mentioned in the previous topic, the ClimateScanner project has also carried out a global research to identify SAIs' experiences with climate change, to identify challenges and training opportunities to enhance SAIs' oversight actions on climate change, and to map the risks to SAIs' participation in the project.

In order to reach as many participating SAIs as possible, the survey questionnaire was translated into the five official languages of INTOSAI - Arabic, German, Spanish, French, and English. To facilitate responses and subsequent consolidation of results, the Google Forms tool was used to create an electronic form that was sent to all 196 SAIs associated with INTOSAI. The response period started on August 9 and ended on October 30, 2023.

By the end of the survey application period, the number of participating SAIs had reached 104. This number represents more than half of all INTOSAI SAIs. The consolidated results of the survey are shown below.

Of the 104 SAIs that responded to the survey, 50 (48.1% of respondents) indicated that they had already conducted audits with climate change as its main focus in the last five years. In relation to this universe of 50 SAIs, more specific information on the subjects audited is provided below:

- ✓ Regarding instruments related to climate change, 64.0% of SAIs indicated that they had already conducted audits on climate governance; 50.0% on Sustainable Development Goal 13 - Global Climate Action; 42.0% on public and private financing mechanisms for climate change; 34.0% on the Paris Agreement; and 30.0% on Nationally Determined Contributions (NDCs).
- ✓ 34 SAIs (68.0%) indicated that they had already carried out audits of public policies related to climate change mitigation measures. Regarding the mitigation sectors targeted for audit, 88.2% of these 34 SAIs indicated that they had already carried out audits in the energy sector, 64.7% in land use and forestry, 55.9% in agriculture, 52.9% in waste, and 35.3% in industrial processes.
- ✓ 41 SAIs (82.0%) pointed out that they had already audited public policies related to adaptation to climate change. The main adaptation sectors audited were: Disaster risk management (70.0% of SAIs); water systems (60.0% of SAIs); urban and infrastructure systems (52.5%); energy systems (47.5% of SAIs); and terrestrial and marine ecosystems (40.0% of SAIs).

Of the 104 SAIs that responded to the survey, 54 (51.9%) stated that they had not carried out audits focusing on climate change in the last five years. Of these SAIs, 32 (59.3%) stated that they had no plans to conduct climate change audits in the coming years. The remaining 22 SAIs (40.7%) indicated that according to their planning instruments there is a plan to carry out audits on the topic. Therefore, there is still a significant number of SAIs that have not carried out any recent audit work on the subject, and a large proportion that still do not plan to carry out audits on this topic in the coming years.

The survey also asked all responding SAIs to identify the main challenges they have faced or may face in conducting audits of government efforts to mitigate and adapt to climate change. The most frequently cited challenges were lack of experience in applying forward-looking audit criteria in climate change audits (61.5% of SAIs); insufficient data on the subject (58.7% of SAIs); difficulty in accessing relevant and reliable data (54.8% of SAIs); lack of measurable indicators of related public policies (52.9%); lack of knowledge or expertise on the subject (51.9%); and inadequate monitoring and reporting systems (50.0%).

In addition, SAIs were asked about their training needs to improve their climate change enforcement efforts. The most frequently mentioned training areas were: applying audit criteria to climate change audit (76.9% of SAIs); climate finance (73.1% of SAIs); climate governance (64.4% of SAIs); disaster risk management (51.9% of SAIs); and energy transition (51.0% of SAIs).

SAIs were also requested to provide information on possible difficulties that entities might have in using the ClimateScanner. The table below shows the percentage of SAIs that mentioned difficulties related to the following issues.

Table 1 – Percentage of SAIs and respective difficulties in applying ClimateScanner

Difficulties in applying ClimateScanner	Percentage of SAIs
Lack of knowledge of the tool / Lack of adequate guidance	30.8%
Difficulty in providing information where the SAI has not completed and audit	6.7%
The information produced might not be reliable (quick assess)	4.8%
Difficulty in auditing climate finance as a topic	1.9%
Difficulty in auditing monitoring and tracking mechanisms	1.0%
The lack of sufficient understanding of the policy background of other countries	1.0%

Source: ClimateScanner Global Survey, 2023.

The main difficulty in using the tool is related to the lack of knowledge about the tool or the lack of orientation on how to use it. Thus, the need for training to encourage SAIs to participate in the use of the ClimateScanner becomes evident.

Finally, the SAIs were able to share their views on how the TCU, as project coordinator, could help the entities participating in the project to apply the assessment tool. The table below shows the percentage of SAIs that highlighted their respective possibilities for support from the TCU:

Table 2 – Percentage of SAIs that mentioned the following possibilities of support from the TCU

Needs	Percentage of SAIs
Training and capacity building on how to use the tool	71.2%
Contact reference to facilitate any difficulties encountered	12.5%
Financing	5.8%
Practical examples	2.9%
Feedback of the responses	1.9%
Engagement strategies	1.0%
Glossary to define key terms and concepts	1.0%
Universal sources of information	1.0%

Source: ClimateScanner Global Survey, 2023.

Thus, it is again emphasized that SAIs expect training and qualification to be offered with the aim of providing guidance on how to use the tool. Another notable way in which the TCU can assist SAIs is by providing reference contacts to resolve any difficulties that may arise.

#### 4. PILOT TESTS – LESSONS LEARNED

As already mentioned, one of the stages of the 2023 Project was the experimental application of the evaluation methodology by the SAIs that make up the Executive Group, with the main objective of testing the methodology and signaling any adjustments that still needed to be made in order to make it even more robust and consistent. Teams conducted their pilots from August 1st to September 15th, 2023 (45 days).

This phase proved to be essential in the development of the tool, as it led to important changes in the evaluation structure in order to make it more flexible and adapted to the realities of different countries.

Initially, each component was necessarily evaluated with 3 items - after the pilot test, this was changed to components comprising 2, 3 or 4 items, depending on the complexity and scope of each component.

In addition, the original rating scale was binary - each item was rated as 0 or 1. The pilot application showed that a scale comprising more levels would be necessary for



assessments to better reflect the nuances of analyzed situations. Thus, the rating scale now has four levels: "no implementation", "early implementation", "intermediate implementation" and "advanced implementation". In addition, other specific adjustments were made to certain components and items, contributing to the improvement of the methodology.

The pilot also allowed estimating the effort necessary for applying the tool. The participating SAIs pointed out that the 45-day period would not be enough for adequate evaluation based on evidence. The short deadline did not allow some SAIs to evaluate all the components and items. For example, some SAIs reported that they completed the tool only with the information that was already available, such as national communications and biennial reports (submitted to the UNFCCC) and other already published government documents. Due to lack of time, some SAIs did not involve the relevant government institutions in the pilot test in order to obtain more complete and updated information.

This perception, aggravated by the possibility that the moment for applying the tool might coincide with the usual vacation periods in some countries, leads to the conclusion that at least a 4-month period would be needed for an adequate application of the tool.

## 5. TOOL POTENTIAL

The ClimateScanner will allow SAIs around the world to quickly assess the actions taken by their countries to address the climate crisis in terms of governance, public policies, and climate finance. The consolidation of this data will also allow for the construction of a global panorama in terms of tackling the problem.

With the information generated, it will be possible to map the main challenges governments face in relation to climate issues, as well as their main strengths, both nationally and internationally.

At the national level, this information will help country governments to focus public efforts and resources on the issues that are considered most important, thereby helping to guide the flow of public policy formulation.

In the international context, the results will signal to global organizations dealing with the issue those areas and aspects that have larger implementation gaps and therefore require greater attention in international climate negotiations.

The participation of SAIs from all over the world in the project will increase the prominence of climate change on the agendas of SAIs. The training to be carried out with the institutions participating in the project and the exchange of knowledge and experience during the implementation phase will also increase the capacity and



expertise of the SAIs for an increasingly qualified performance on the topic. The use of the ClimateScanner will also allow these SAIs to identify areas that deserve more specific and in-depth work in their countries.

The project will communicate its results in a direct and simple way, using accessible language and incorporating visual resources. This approach will not only help to demonstrate the relevance of the message, but will also allow it to reach a wider audience, including civil society and citizens.

Finally, ClimateScanner presents SAIs with an innovative format to evaluate their governments' performance, in a complementary way to traditional audits. The ClimateScanner methodology offers the possibility of an agile context scanning, in a standardized fashion. By facilitating the consolidation of the results from several SAIs in the international level, ClimateScanner allows assessments in an unprecedented scale, which aligns perfectly with cross-border topics, such as climate change and so many others that are part of the global agenda.

## 6. NEXT STEPS

As mentioned above, the assessment methodology has been developed throughout 2023. The next year will be dedicated to the application of the tool. It is estimated that around 100 SAIs will join the project and apply the ClimateScanner in their countries in 2024.

Throughout 2023, the project has been promoted in various INTOSAI forums and groups. In early 2024, the Global Call to the ClimateScanner will be held at the United Nations Headquarters in New York, where the highest authorities of each SAI will be invited to confirm their commitment to participate in the project and use the assessment tool.

Subsequently, training will be provided to the teams of the different SAIs participating in the project to enable them to use the tool. This training will provide examples of component assessments and elements of the constructed methodology, as well as answering questions. The training will also include the use of the ClimateScanner web platform, which is being developed to enable SAI teams to provide the necessary information for the assessments.

The SAIs will then apply the tool in their countries. The information generated will be collected and consolidated so that the final results can be disseminated and made available to society, both nationally and internationally, at the end of 2024. It should be noted that the results will be disseminated through multiple media, including a web platform that will allow a wide range of audiences, including SAIs themselves, national governments, academia, private sector, citizens and civil society, to access the results produced.